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HILLSBOROUGH COUNTY

NEW HAMPSHIRE



1999 ANNUAL REPORT

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DEDICATION



Shirley A. McDermott

This annual report is dedicated to Shirley A. McDermott, who served the citizens of Hillsborough County as Deputy Sheriff from September 3, 1974 until the time of her death on October 25, 1999.

Shirley discharged her duties with a professional demeanor, an excellent work ethic and a healthy dose of compassion, especially in cases involving children.

Through her 25 years of service, Shirley worked tirelessly with a sense of dedication and commitment to her duties. Her family, friends and colleagues will miss her.

HILLSBOROUGH COUNTY 1999 ANNUAL REPORT

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HILLSBOROUGH COUNTY OFFICERS

COMMISSIONERS

Rhona M. Charbonneau, Chairman
Carol H. Holden, Vice Chairman & Clerk
John J. McDonough, Commissioner

Hudson, NH
Amherst, NH
Manchester, NH

TREASURER

Cheryl A. Burns

Wilton, NH

COUNTY ATTORNEY

Peter McDonough, Esq.

Manchester, NH

REGISTRAR OF DEEDS

Judith A. MacDonald

Merrimack, NH

SHERIFF

Walter A. Morse

Hillsborough, NH

JUDGE OF PROBATE

Raymond Cloutier

Goffstown, NH

REGISTER OF PROBATE

Robert Rivard

Manchester, NH

CLERK OF SUPERIOR COURT

John Safford
Marshall Buttrick

Manchester, NH
Nashua, NH

HILLSBOROUGH COUNTY LEGISLATIVE DELEGATION

1999 - 2000 SESSION

DISTRICT #1 (Antrim, Deering, Windsor)

Richard P. Herman, RR2 Box 165, Windsor, NH 03244 d

DISTRICT #2 (Hillsborough)

Herbert R. Hansen, 34 Danforth Corners Road, Hillsborough, NH 03244 r

DISTRICT #3 (Antrim, Deering, Hillsborough, Windsor)

Maxwell D. Sargent, PO Box 948, Hillsborough, NH 03244-0948 r

DISTRICT #4 (Francestown, New Boston)

Pierre W. Bruno, 603 Lyndeboro Road, Mont Vernon, NH 03057 r&d

DISTRICT #5 (Weare)

Neal M. Kurk, 285 Mt. Dearborn Road, Weare, NH 03281-5407 r

Paul R. Perkins, PO Box 77, Weare, NH 03281-0077 r

DISTRICT #6 (Francestown, New Boston, Weare)

O. Alan Thulander, Box 240, Francestown, NH 03043 r

DISTRICT #7 (Goffstown)

Lawrence A. Emerton, Sr. 15 Medford Farms, Goffstown, NH 03045-6203 r

Richard E. Fletcher, 101 Elm Street Goffstown, NH 03045 r

John Sarette, 24 Libby St. Manchester, NH (Goffstown) 03102 d

Bruce Hunter, 23 Channel Lane, Goffstown, NH 03045-5265 r

Karen K. McRae, 469 Black Brook Road, Goffstown, NH 03045-2931 r

DISTRICT #8 (Peterborough, Sharon)

Merton S. Dyer, PO Box 3, West Peterborough, NH 03468-0003 r

Andrew R. Peterson, 63 Pine Street, Peterborough, NH 03458 r

DISTRICT #9 (Bennington, Hancock)

James C. Curran, 187 Old Dublin Road, Hancock, NH 03449 d&r

DISTRICT #10 (Greenfield, Lyndeborough, Mont Vernon)

Linda T. Foster, 3 Blood Road, Mont Vernon, NH 03057-1412 d&r

DISTRICT #11 (Wilton)

Harold Melcher, 732 Abbot Hill Road, Wilton, NH 03086 d

DISTRICT #12 (Bennington, Greenfield, Hancock, Lyndeborough, Mont Vernon, Wilton)

Pamela D. Coughlin, 66 Tater Street, Mont Vernon, NH 03054 r

DISTRICT #13 (Milford)

Gary L. Daniels, 127 Whitten Road, Milford, NH 03055-3228	r
Tim O'Connell, 483 Federal Hill Rd. Milford, NH 03055	r
Keith R. Herman, 387 Osgood Rd., Milford, NH 03055	r
Peter R. Leishman, 97 McGettigan Rd. Milford, NH 03055	r

DISTRICT #14 (AMHERST)

William S. Belvin, 231 Boston Post Road, Amherst, NH 03031	r
Cynthia J. Dokmo, 23 Lord Jeffrey Drive, Amherst, NH 03031	r
Robert H. Rowe, P.O. Box 1117, 18 Jones Road, Amherst, NH 03031	r

DISTRICT #15 (Bedford)

Edward P. Moran Jr. , 19 Ministerial Road, Bedford, NH 03110-5724	r
Kathleen M. Floro, 95 Hitching Post Land, Bedford, NH 03110	r
Maurice E. Goulet, 48 Ministerial Branch, Bedford, NH 03110-5724	r
D. J. Withee 88 Beals Road, Bedford, NH 03110	r

DISTRICT #16 (Amherst, Bedford)

Peter Bergin, P.O. Box 105, Amherst, NH 03031-3315	r
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DISTRICT #17 (Litchfield)

Leon Calawa, Jr., 324 Chas. Bancroft Hwy. Litchfield, NH 03051-9800	r
Loren J. Jean, 25 Chas. Bancroft Hwy, Litchfield, NH 03051-2601	r

DISTRICT #18 (Merrimack)

Peter L. Batula, 12 Paige Drive, Merrimack, NH 03054	r
Robert W. Brundige, 19 Level Street, Merrimack, NH 03054	r
Dennis H. Fields, PO Box 0370 Merrimack, NH 03054-0370	r
Robert J. L'Heureux, 94 Back River Road, Merrimack, NH 03054-2690	r
Timothy McGough, Box 1717, Merrimack, NH 03054	r
Rose H. Arthur 25 Island Drive Merrimack, NH 03054	d
Mary M. Moriarty PO Box 2 Merrimack, NH 03054	d
Robert H. Milligan, 42 Patten Road, Merrimack, NH 03054-3064	r

DISTRICT #19 (New Ipswich, Temple)

Donald Carlson, P.O. Box 41, New Ipswich, NH 03071-0041	r
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DISTRICT #20 (Brookline, Greenville, Mason)

Thomas I. Arnold, Jr., 10 Milford Street, Brookline, NH 03033-2446	r
Betty B. Hall, PO Box 309, Brookline, NH 03033-0309	d

DISTRICT #21 (Brookline, Greenville, Mason, New Ipswich, Temple)

Jeffrey C. MacGillivray, 256 Timbertop Road, New Ipswich, NH 03071	r
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DISTRICT #22 (Hollis)

Susan B. Durham, 70 Hayden Road, Hollis, NH 03049-6200 r
Nancy W. Wall, PO Box 121 Hollis, NH 03049 r

DISTRICT #23 (Hudson)

David J. Alukonis, 121 Central Street, Hudson, NH 03051-4620 r
Lars T. Christiansen, 1 Stonewood Lane, Hudson, NH 03051 r
Robert E. Clegg, Jr. 39 Trigate Road, Hudson, NH 03051 r
Joan Tate, 104 Pelham Road, Hudson, NH 03051 r
Rudy Lessard, 115 Bush Hill Road, Hudson, NH 03051 r
Stanley N. Searles, Sr. 129 Dracut Road, Hudson, NH 03051-5423 r

DISTRICT #24 (Pelham)

James J. Fenton, 9 Dutton Road, Pelham, NH 03076-3416 r
Harold V. Lynde, 114 Jeremy Hill Road, Pelham, NH 03076 d
Philip J. McColgan Jr. 162 Old Gage Hill Road Pelham, NH 03076 d

DISTRICT #25 (Hudson, Pelham)

Donald B. White, 13 Shoal Creek Road, Hudson, NH 03051 r

DISTRICT #26 (Nashua Ward 1)

Suzan L. R. Franks, 42 Cathedral Circle, Nashua, NH 03063-2732 r
Ruth Ginsburg, 6 Dover Street, Nashua, NH 03063 d & r
Jane E. O'Hearn, 7 Pope Circle, Nashua, NH 03063-3307 r

DISTRICT #27 (Nashua Ward 2)

Richard Larose, 36 Charlotte Avenue, Nashua, NH 03060 r
Robert S. Mercer, 11 Dinsmore Street, Nashua, NH 03060-1850 r
Mary M. Ouellette, 5 Burnside Street Nashua, NH 03060 d

DISTRICT #28 (Nashua Ward 3)

Nancy M. Ford, 56 Raymond Street Nashua, NH 03060 r
Robert A. Daigle, 133 Colgate Road, Nashua, NH 03060 d
Sylvia A. Holley, 6 Benton Drive, Nashua, NH 03060-1622 r

DISTRICT #29 (Nashua Ward 4)

Mary Gorman, 44 1/2 Amherst Street, Nashua, NH 03060 d
David E. Cote, 96 West Hollis Street, Nashua, NH 03060-3146 d
Alphonse A. Haettenschwiller, 24 Mulberry Street, Apt. 2, Nashua, NH d

DISTRICT #30 (Nashua Ward 5)

Harvey Keye, 19 Radcliffe Drive, Nashua, NH 03062 d
DonnaLee M. Lozeau, 125 Shore Drive, Nashua, NH 03062-1339 r

William E. Mosher, 353 Main Dunstable Road, Nashua, NH 03060 r

DISTRICT #31 (Nashua Ward 6)

Jane A. Clemons, 177 Kinsley Street, Nashua, NH 03060-3649 d

Roland J. Lefebvre, 19 Dane Street, Nashua, NH 03060-5835 d

Leslie Mendenhall, 14 Fowell Avenue, Nashua, NH 03060 d

DISTRICT #32 (Nashua Ward 7)

Lucien Bergeron, 11 Lynn street, Nashua, NH 03060 d

Peter R. Cote, 68 Bowers Street, Nashua, NH 03060 d

Claudette R. Jean, 52 Burke Street, Nashua, NH 03060-4743 d

DISTRICT #33 (Nashua Ward 8)

Eileen P. Dawe, 420 Main Street, Nashua, NH 03060 r

Betty Lasky, 15 MaseField Road, Nashua, NH 03062 d

Christine M. Konys, 10 Decatur Drive, Nashua, NH 03062-4525 d

DISTRICT #34 (Nashua Ward 9)

Mary Ellen Martin, 5 Lone Star Drive, Nashua, NH 03062-3411 d

Dawn C. Piteri, 14 Lockness Drive, Nashua, NH 03062 r

Frederick Andrews 41 Monica Drive, Nashua, NH 03062 r

DISTRICT #35 (Nashua Wards 1, 2, 3, 5)

Griffin T. Dalianis, 47 Berkeley Street, Nashua, NH 03060 r&d

DISTRICT #36 (Nashua Wards 4, 6, 7, 8, 9)

A. Theresa Drabinowicz, 56A Temple Street, Nashua, NH 03060-3429 d

DISTRICT #37 (Manchester Ward 1)

Linda L. Garrish, 7 Irwin Drive, Manchester, NH 03104 d

Jeff Goley, 1683 N. River Road, Manchester, NH 03104 d

Sandra Reeves, 754 Straw Hill, Manchester, NH 03101 r

DISTRICT #38 (Manchester Ward 2)

Richard F. Ahern, 191 North Street, Manchester, NH 03104 d

James W. Craig, 233 Linden Street, Manchester, NH 03104 d

Winston H. McCarty, 1514 Wellington Road, Manchester, NH 03104-4732 r

DISTRICT #39 (Manchester Ward 3)

George A. LaPorte, 645 Chestnut Street Manchester, NH 03104 d

Peter F. Leonard, 35 Andrews St. Apt. 5, Manchester, NH 03103 d

Carol Ann Williams, 200 Hanover Street #407, Manchester, NH 03104 d

DISTRICT #40 (Manchester Ward 4)

Lionel W. Johnson, 276 Central Street, Manchester, NH 03103-4744	d
Anthony F. Simon, 700 Hall Street, Manchester NH 03104	d
Leon P. Pepino, 73 Walnut Street, Manchester, NH 03104-4848	r

DISTRICT #41 (Manchester Ward 5)

Alice McDonough-Wallace, 233 Tarrytown Road Apt 28, Manchester, NH	d
William J. McCarthy, 627 Central Street, Manchester, NH 03103	d
James A. McDonald Sr., 612 Central Street, Manchester, NH 03103	d

DISTRICT #42 (Manchester Ward 6)

Benjamin C. Baroody, 1181 Bridge Street, Manchester, NH 03104-5703	d
Dean Ouellette, 112 Morse Road, Manchester, NH 03104	r
Robert E. Murphy, 331 Medford Street, Manchester, NH 03109-4526	d

DISTRICT #43 (Manchester Ward 7)

Vivian J. Desmarais, 257 Gray Street, Manchester, NH 03104	r
Paul J. Dwyer, Sr. 113 Hall Street, Manchester, NH 03103-4547	d
Robert J. Haley, 147 Beech Street, Manchester, NH 03101	d

DISTRICT #44 (Manchester Ward 8)

Raymond Buckley, 161 Faith Lane, Manchester, NH 03103-7031	d & r
Roland O. Beaupre, 2904 Brown Ave. Manchester, NH 03103	r
Steve Vaillancourt, 161 Faith Lane, Manchester, NH 03103-7031	d

DISTRICT #45 (Manchester Ward 9)

William J. Desrosiers, 125 Overland Street, Manchester, NH 03103-6624	r
James A. Burkush, 87 Randall St., Manchester, NH 03103	d
Andra A. Martel, 237 Riverdale Avenue, Manchester, NH 03103	r

DISTRICT #46 (Manchester Ward 10)

John M. White, 81 Alpine Street, Manchester, NH 03101	d
Irene M. Messier, 40 New Gate Circle, Manchester, NH 03102	r & d
Frank J. Reidy, 36 Fenton Street, Manchester, NH 03102-4608	d

DISTRICT #47 (Manchester Ward 11)

Judy Courchesne, 282 Conant Street, Manchester, NH 03102	d
Marc Pappas, 258 McGregor Street, Manchester, NH 03102	r
Roland M. Turgeon, 609 Rimmon Street, Manchester, NH 03102-3127	d

DISTRICT #48 (Manchester Ward 12)

Robert Chabot, 73 Joseph Street, Manchester, NH 03102-2312	r
Eugene L. Gagnon, 234 Joliette Street, Manchester, NH 03102-3048	r
Paul E. Gagnon, 175 Reed Street, Manchester, NH 03102	d

Hillsborough County Legislative Delegation
Manchester Superior Courthouse
November 5, 1998

Present: Representatives, F. Riley, R. Mercer K. McRae, M.V. Burke, L. Calawa, P. Cote, P. Dwyer, G. Gosselin, A. Haettenschwiller, R. LaRose, W. McCarty, M. E. Martin, H. Melcher, R. Milligan, F. Reidy, O.A. Thulander, R. Turgeon R. Wheeler, H. Hansen, M. Sargent, L. Emerton, B. Hunter, L. Foster, C. Dokmo, R. Rowe, M. Goulet, K. Flora, P. Bergin, R. Brundige, P. Batula, D. Fields, D. MacIntyre, T. Arnold, B. Hall, J. MacGillivray, S. Durham, G. Wright, J. Tate, L. Christiansen, J. Fenton, D. White, R. Ginsberg, J. O'Hearn, S. Holley, R. Daigle, R. Lefebvre, C. Jean, Lori Cardin, N. Hart, W. Golding, M. Morello, J. McDonald, W. McCarthy, B. Baroody, R. Murphy, W. Ameen, S. Vaillancourt, R. Buckley, W. Desrosiers, I. Messier, R. Chabot, E. Gagnon, Comm. Charbonneau, Comm. Holden, K. Giacomponello, C. Kirby, E. Mercier, K. Painter, J. O'Mara, D. Reidy, E. A. Robinson, John Wallace, Catherine Keane, M. Rusch and members of the public.

Chairman Riley declared a quorum present and called the meeting to order at 7:10 PM. She then requested Rep. Emerton to lead the Pledge to the Flag.

Chairman Riley requested Rep. McRae, Clerk of the Delegation, to call the roll and declared a quorum present with 60 members. In response to questions it was noted there have been 3 resignations from the Hillsborough County Delegation bringing the total Delegation count to 118.

Chairman Riley requested members of the Delegation to be seated in the pews, if extra seats are available, members of the public may be seated. Only members of the Delegation are eligible to address the Convention and make motions. All motions must be presented to the Clerk of the Delegation in writing.

Motion by Rep. Haettenschwiller, seconded by Rep. Reidy to approve Sections 8 and 9 of SB 409 which is now Chapter Law 388 regarding Long Term Care reimbursement methods. Chairman Riley stated that out of courtesy to the members of the Hillsborough County Delegation Mr. John Wallace, Associate Commissioner of the Department of Health and Human Services, and Ms. Catherine Keane, the Director of Elderly and Adult Services, were invited tonight to give a brief overview of the reasons why each County Delegation should approve sections 8 and 9 of SB409 and they will also answer any question you may have regarding SB409.

Mr. John Wallace stated that there are two sections of SB409 that will change the funding relationship of long term care services between the County and the State. The State Law now states that the County's pay 61.1% of the non-federal share of Nursing Home placements and the State picks up the balance. Mr. Wallace stated what is proposed in Sections 8 and 9 that the State and County share the costs equally. He stated, because we have started making placements with waivers some people are currently now being served in their homes instead of in the Nursing Home and there are costs associated with this service that the State is now paying. The

State is also picking up the non-federal share of related costs, such as hospital costs, testing, etc. In Paragraph I of 388.8:167:18-b will change from 61.1% to 50%; in Paragraph II there is a provision that sends County responsibility to persons placed under the waiver; in Paragraph III there is a provision that the Counties will have some cash flow advantages for a \$2 million annual credit against the aggregate County obligation; Paragraph IV states that an annual total limitation of what the Counties can pay so that the aggregate the Counties are not obligated to pay any more than what those figures would be, no matter what happens to the numbers; Paragraph V states that the County would not pay more even if the change is not made in the current year. Mr. Wallace also reviewed section 9 of SB409.

In response to questions Mr. Wallace stated that the Legislative body of each County needs to vote on these sections and that the State cannot impose any new obligation which results in cost increases to local government. If any one of the 10 Counties do not approve these sections the funding relationship as mentioned above will not occur. He stated that currently 5 of 10 Counties have approved this so far.

Rep. Hart, District 37, stated he heard a rumor that Welfare recipients, who were not qualified, would be serving the individuals at home instead of putting these individuals into Nursing Homes.

In response, Ms. Keane stated that qualified individuals would service people being serviced in the Home. Currently, they are being serviced by various Home Health agencies that are licensed by the State and they do have an array of specialists that go into the home to service these individuals.

Rep. Emerton, District 7, also Chairman of the Health and Human Services Committee, responded to a question regarding whether there have been any major changes in SB409 since the question and answer session that was held at Representative Hall, in Concord, with Commissioner Morton. Rep. Emerton stated there have been a few major changes, one is to that the Health and Human Services Oversight Committee will work with the fiscal committee to set policy. The proposed caps were also reduced by 8-10%, due to changes put forth by Senator Fred King from Coos County, in addition there is a 5 year sunset clause that will enable the Legislators to look at this bill again and vote.

Rep. McDonald, District 41, questioned whether certain aspects of SB409 have a discrimination factor within it. He stated people with assets can voluntary refuse to be assessed for placement versus people without assets who will have no choice. In response, Mr. Wallace stated that the section of the bill that is being referred to has already been approved and has nothing to do with what is being discussed tonight. The County Convention is here tonight to approve Sections 8 and 9. Rep. Haettenschwiller stated there is no discrimination, if you are paying for services yourself you can do anything you want. In terms of eligibility, you must be eligible for Medicaid funds and you must meet the criteria for going into a Nursing Home. He also stated, once you meet that criteria, then the question is, are there alternatives of lesser severity that will meet your individual needs and that is where home base care and the assisted living, etc come in. Rep. Emerton stated that a needs assessment program in each County will be conducted.

In response to a question regarding increases to the taxpayer, Mr. Wallace stated that the cost of health care is increasing, we have more people, and demographics are such that we are aging very rapidly and many people are going to need long term care. This bill will allow for alternatives, which are less expensive and will allow the state to address the long term care needs of a rapidly growing aging population. The State believes that with the passage of SB409 the State and the Counties will have the same incentives in this and will share the cost equally. Discussion ensued regarding the benefits to the Counties and Mr. Wallace pointed out the five safeguards put into place to protect the Counties. He stated there will be a \$2M aggregate cash credit up front, there will be an overall dollar limitation that the Counties will have to pay; for 1999 there is an absolute limit; there is a sunset, meaning that this has to go back to the legislatures after so many years and this protects the County against potential liability.

In response to a question, Mr. Wallace stated that if the Counties exceed the Caps the State would pick up the difference, and he also added, if the total dollar amount is exceeded it becomes the State's responsibility.

Rep. Riley repeated the motion as stated by Rep. Haettenschwiller and seconded by Rep. Reidy to approve Sections 8 and 9 of SB 409. On a voice vote motion adopted. Rep. MacDonald opposed and requested to be recorded.

Motion by Rep. Calawa, seconded by Rep. McCarty to approve the Sale Pulpit Road Land located in Bedford, NH to First NH Partners I, Inc for the bid amount of \$985,000. On a voice vote motion approved, 1 opposed.

Rep. Buckley acknowledged the outgoing chairman, Rep. Frances L. Riley, and wanted to commend her on all the work she has done over the years for the legislature and as serving on the Hillsborough County Executive Committee. Rep. Riley stated her appreciation.

Chairman Riley noted the next Delegation meeting will be the organizational meeting and will be held on Wednesday, December 9, 1998 at the Hillsborough County Superior Courthouse North, Manchester, NH at 7:00 PM.

There being no further business to come before the Delegation, on a motion sufficiently seconded and adopted the meeting adjourned at 8:15 PM.

Rep. Karen McRae, Clerk
Hillsborough County Legislative Delegation

Date Approved: December 17, 1998

**Hillsborough County Delegation Meeting
Manchester Courthouse
December 9, 1998**

Present: Representatives: R. Mercer, W. Belvin, W. McCarty, T. Arnold, L. Bergeron, L. Calawa, R. Chabot, P. Dwyer, B. Hunter, N. Kurk, R. LaRose, H. Melcher, R. Milligan, F. Reidy, J. Sarette, O.A. Thulander, R. Turgeon, S. Vaillancourt, M. Sargent, P. Bruno, L. Emerton, K. McRae, R. Fletcher, M. Dyer, J. Curran, L. Foster, P. Coughlin, G. Daniels, K. Herman, P. Leishman, C. Dokmo, R. Rowe, E. Moran, M. Goulet, K. Floro, D. J. Withee, P. Bergin, L. Jean, R. Brundige, P. Batula, D. Fields, T. McGough, R. Arthur, R. L'Heureux, M. Moriarty, B. Hall, S. Durham, D. Alukonis, R. Clegg, L. Christiansen, J. Tate, J. Fenton, R. Ginsberg, J. O'Hearn, S. Holley, R. Daigle, M. Gorman, W. Mosher, R. Lefebvre, P. Cote, C. Jean, E. Dawe, B. Lasky, F. Andrews, G. Dalianis, T. Drabinowicz, L. Garrish, J. Goley, R. Ahern, J. Craig, G. LaPorte, C. A. Williams, L. Johnson, A. Simon, A. Wallace, J. McDonald, W. McCarthy, B. Baroody, R. Murphy, V. Desmarais, R. Beaupre, S. Vaillancourt, R. Buckley, J. Burkish, W. Desrosiers, A. Martel, I. Messier, J. White, J. Courchesne, M. Pappas, P. Gagnon. Also present: Comm. Charboneau, Comm. Holden, K. Giacomponello, C. Kirby, J. O'Mara, K. Painter, E.A. Robinson, M. Rusch.

Mrs. Riley announced the first order of business is the election of a temporary chairman. Motion by Rep. Mercer, second by Rep. Fields to elect Mrs. Riley as temporary chairman of the county convention. On a voice vote motion adopted.

Chairman Riley appointed Rep. McRae as temporary clerk and requested a roll call. Chairman Riley declared a quorum present with 86 members.

Chairman Riley stated the next order of business is the caucus for party and area nominations for the twenty-one members of the Executive Committee. In addition she stated that Representatives running for the Executive Committee need to realize that this is a critical position and requires an additional amount of time and you need to be willing and able to give the time to the Executive Committee.

- Motion by Rep. Kurk, second by Rep. Dokmo to accept the proposed orders of the day. Motion that the Executive Committee consist of 21 members;
- that the number of members on the Executive Committee from Manchester, Nashua and the towns be in proportion to the number of their state representatives (to wit: Manchester, 6; Nashua, 5; and towns, 10);
- that the number of Republican and Democratic members from Manchester, Nashua and the towns be in proportion to the number of Republican and Democratic State Representatives representing the respective areas (to wit: Manchester, 4 Democrats and 2 Republicans;

Nashua, 3 Democrats and 2 Republicans; and the towns, 8 Republicans and 2 Democrats) and be nominated by their respective area and party only; and

- that the officers of the Convention be from the party garnering the majority of State Representatives in the County (to wit: the Republican party) and that the Nashua caucus of the majority party nominate the chairman, the Towns caucus of the majority party nominate the vice-chairman, and the Manchester caucus of the majority party nominate the clerk.

Rep. Buckley said that contrary to what Rep. Kurk said regarding rotation, it has not been an ongoing motion for years and years, the rotation issue was broken two years ago. Motion by Rep. Buckley, second by Rep. LaPorte to amend the original motion to scratch out the line that states: that the officers of the Hillsborough County Delegation shall be members of the party affiliation of the majority of the members of the County Convention. Rep. Kurk stated he did not agree with the amendment for this year but it could be looked at in the next Organizational Meeting in the year 2000. On a show of hands motion fails 39 Ayes, 42 Nays.

Chairman Riley requested a roll call vote of the original motion by Rep. Kurk, seconded by Rep. Dokmo to accept the proposed orders of the day. On a roll call vote the motion was approved.

AYES (52)

Sargent, Bruno, Kurk, Thulander, Emerton, Hunter, Fletcher, Dyer, Melcher, Coughline, Daniels, Herman, Leishman, Belvin, Dokmo, Rowe, Moran, Goulet, Flora, Withee, Bergin, Calawa, Jean, Brundige, Batula, Fields, McGough, L'Heureux, Milligan, Arnold, Durham, Alukonis, Clegg, Christiansen, Tate, Fenton, O'Hearn, LaRose, Mercer, Holley, Mosher Dawe, Andrews, Dalianis, McCarty, Desmarais, Beaupre, Desrosiers, Martel, Messier, Pappas, Chabot.

NAYS (38)

McRae, Sarette, Curran, Foster, Arthur, Moriarty, Hall, Ginsberg, Daigle, Gorman, Lefebvre, Cote, Jean, Bergeron, Lasky, Drabinowicz, Garrish, Goley, Ahern, Craig, LaPorte, Williams, Simon, Johnson, Pepino, Wallace, McDonald, McCarthy, Murphy, Dwyer, Buckley, Vaillancourt, Burkish, Reidy, White, Courchesne, Turgeon, Gagnon.

Chairman Riley declared a recess at 7:45 PM to allow for the area and party caucus.

Chairman Riley reconvened the Convention at 8:20 PM. She requested the representatives to present their slate of the nominees.

Rep. Buckley from the Manchester Democrats named their slate of Officers to serve on the Executive Committee Rep. Dwyer, Turgeon, Reidy, Vaillancourt.

Rep. Messier from the Manchester Republicans named their slate of Officers to serve on the Executive Committee: Rep. McCarty and Chabot.

Representatives from the Nashua Democrats that were named are: Rep. Haettenschiller, Bergeron, Martin.

Rep. LaRose from the Nashua Republicans named their slate of Officers to serve on the Executive Committee: Rep. Mercer, LaRose.

Rep. Kurk from the Town Republicans named their slate of officers to serve on the Executive Committee: Rep. Belvin, Calawa, MacGillivray, Hunter, Milligan, Arnold, Kurk, and Thulander.

Rep. Hall from the Town Democrats named their slate of officers to serve on the Executive Committee: Rep. Melcher, Sarette.

Motion by Rep. Cote, seconded by Rep. Goulet to close the nominations. On a voice vote motion approved.

Motion by Rep. Cote, second by Rep. Buckley to name the Delegation Officers. They are as follows: Chairman, Rep. Robert Mercer of Nashua, Vice Chairman, Rep. William Belvin of Amherst, and the clerk, Rep. McCarty of Manchester. On a voice vote motion approved.

Motion by Rep. Kurk, seconded by Rep. L'Heureux that the same slate of officers for the Executive Committee be the same slate for the Delegation. On a voice vote motion approved.

Chairman Mercer assumed the position of chairman and thanked the members of the Delegation for their support. He stated this is great honor and promised to work as hard as his predecessor. On behalf of the Hillsborough County Delegation, Chairman Mercer thanked Mr. Riley for her leadership over the past two years. He stated she was a topnotch Chairman for the past two years. He made note of the hours she has put in during the past 2 years.

Motion by Rep. Turgeron, seconded by Rep. Kurk to approve consistent with RSA 24:2-b to authorize the Executive Committee to fill a vacancy that may occur in the membership of the Executive Committee, with a member of the County Delegation to fill the vacancy for the unexpired term. The Executive Committee would continue to respect the agreements that are in place where vacancies are filled according to the party and area where the vacancy occurs. On a voice vote motion approved.

Motion by Rep. LaRose, seconded by Rep. Kurk to approve consistent with RSA 24:2, this Convention designates the Executive Committee to act as a subcommittee to consider the budget, and other matters, and make recommendations to the Convention. On a voice vote motion approved Rep. Emerton thanked Rep. McRae for her years of service on the Executive Committee.

Rep. Mercer introduced Marcia Rusch and briefly explained her role as the Delegation Coordinator.

There being no further business to come before the Delegation a motion by Rep. Cote, seconded by Rep Messier to adjourn the meeting at 8:45 PM. On a voice vote motion approved.

Rep. Winston McCarty, Clerk
Hillsborough County Executive Committee

Date Approved: September 17, 1999

**Hillsborough County Executive Committee
Public Hearing
Manchester Courthouse
January 7, 1999**

Present: Representatives: R. Mercer, W. Belvin, W. McCarty, T. Arnold, L. Bergeron, L. Calawa, R. Chabot, P. Dwyer, A. Haettenschwiller, N. Kurk, R. LaRose, J. MacGillivray, M.E. Martin, H. Melcher, R. Milligan, F. Reidy, J. Sarette, O.A. Thulander, R. Turgeon, S. Vaillancourt. Also present: Comm. Charboneau, Comm. Holden, P. Agrafiotis, Capt. Dionne, K. Giacomponello, C. Kirby, J. O'Mara, K. Painter, E.A. Robinson, M. Trojan, J. Vacca, M. Rusch, G. Wulf, and approximately 50 members of the public.

Chairman Mercer called the Public Hearing to order at 7:05 PM and requested Rep. Gosselin to lead the Pledge to the Flag. Rep. Mercer stated the purpose of the meeting is to accept public comment on the Fact-finders report dated November 23, 1998, for the Collective Bargaining Agreement between Hillsborough County Department of Corrections and AFSCME Local 3657. And to accept public comment on the Board of Commissioners and the Executive Committee's recommendation to have eligible employees of the Hillsborough County Department of Corrections transferred from Group I to Group II retirement upon implementation of the Fact-finder Report dated November 23, 1998.

Chairman Mercer stated at this time, we will accept public comment. Those wishing to speak were requested to fill out *pink cards* and return to the Clerk.

Rep. Mercer introduced Mr. Gary Wulf, Chief Negotiator for Hillsborough County, to give a brief overview of the Fact-finders report and to answer any questions that the public might have.

Mr. Wulf gave a brief history of the negotiations between the Department of Corrections and AFSCME Local 3657, he stated this group has been without a contract since June of 1995. In addition there has been ongoing negotiations since that time and this is the second Fact-finder report since 1995. Mr. Wulf explained the report contains a variety of items the County has been seeking to change throughout the negotiations, and that it is a very balanced settlement as a result of the Fact-finder's report.

Mr. Gary Wulf stated the four major items for the County are:

1. No retroactivity, which is the largest cost factor.
2. Recommendation for abolishing the weekend schedule.
3. Recommendation for a uniform 4/2 schedule throughout the Department of Corrections, this will eliminate the current 4 different shifts that the Department of Corrections is working under. There will now be an 8 ½ hour day which will allow the shifts to overlap in order to communicate any problems or concerns of the day.
4. Changing to Healthsource from Blue Cross: this is the last unit to go to the new health plan.

Mr. Wulf stated the Fact-finder recommended three across the board increases, the first one will be April 1, 1999, at 5%; the second will be 3 ½ % effective July 1, 1999, and the third 3 ½ % will be July 1, 2000. This equals a 12% increase recommended to cover the 7 years Collective Bargaining Agreement. In comparison, to a 3% increase over a period of 7 years, what is being recommended is less than that amount. He also stated a bonus payment is the Fact-finders way of addressing the no retro-activity. All three bonus's that are being offered equal \$1,800 and they will not go into the salary base. Finally, it was recommended if these agreements were accepted by the Union it was agreed that Group II would be recommended as part of the package. He stated the Group II retirement would save the County considerable money compared to Group I.

Mr. Wulf stated the dollar figures for the net cost for F/Y 99 would be \$109,000 (see attached memo from Rep. Kurk), this will be covered by existing funds and there will be no supplemental appropriation needed for these increases. In F/Y 00 the cost will be \$191,000, in F/Y 01 the cost will be \$494,000 and in F/Y 02 the cost will be \$744,000.

In response to a question regarding the 4/2 scheduling after the 18 month trial basis and the abolition weekend shift, Mr. Wulf stated that if the Union wanted the shift changed it would have to be negotiated back into the contract.

In response to a question, Mr. Wulf stated that for the first six (6) years the annualized cost would equal 5% or less. He stated this is not an easy answer due to the fact that after six 6 years steps are given every 3 years.

Rep. Kurk requested Mr. Wulf give an example of an employee salary without the Fact-finder report. Mr. Wulf stated the hourly wage is currently \$9.48 hr, since 7/1/95 there has been no increase, by the year 2002 this employee will be at \$13.62. There are some important factors that are relevant to the consideration and acceptance of this report is the fact that there is an excess turnover rate of approximately 30% in 1998. Each employee that leaves cost the County at minimum, \$10,000, these are lost dollars.

There was no further public comment.

Vice-Chairman Mercer concluded the Public Hearing at 7:35 PM.

Rep. Winston McCarty, Clerk
Hillsborough County Executive Committee

Date Approved: March 5, 1999

**Hillsborough County Delegation Meeting
Manchester Courthouse
January 7, 1999**

Present: Representatives: R. Mercer, W. Belvin, W. McCarty, T. Arnold, L. Bergeron, L. Calawa, R. Chabot, P. Dwyer, A. Haettenschwiller, N. Kurk, R. LaRose, J. MacGillivray, M.E. Martin, H. Melcher, R. Milligan, F. Reidy, J. Sarette, O.A. Thulander, R. Turgeon, S. Vaillancourt, M. Sargent, P. Bruno, L. Emerton, J. Curran, L. Foster, G. Daniels, T. O'Connell, C. Dokmo, E. Moran, M. Goulet, K. Floro, P. Bergin, R. Brundige, P. Batula, R. Arthur, M. Moriarty, S. Durham, L. Christiansen, J. Tate, J. Fenton, D. White, R. Ginsberg, J. O'Hearn, M. Ouellette, S. Holley, R. Daigle, H. Keye, W. Mosher, R. Lefebvre, L. Mendenhall, P. Cote, C. Jean, F. Andrews, L. Garrish, J. Goley, Sa. Reeves, R. Ahern, J. Craig, G. LaPorte, L. Johnson, A. Simon, A. Wallace, J. McDonald, W. McCarthy, B. Baroody, R. Murphy, D. Ouellette, R. Buckley, J. Burkish, W. Desrosiers, A. Martel, I. Messier, J. White, E. Gagnon, P. Gagnon. Also present: Comm. Charboneau, Comm. Holden, P. Agraftotis, Capt. Dionne, K. Giacoponello, C. Kirby, J. O'Mara, K. Painter, E.A. Robinson, M. Trojan, J. Vacca, M. Rusch, G. Wulf.

Chairman Mercer called the meeting to order at 7:45 PM and requested Rep. Dwyer to lead the Pledge to the Flag.

Chairman Mercer requested that members of the Delegation be seated, if extra seats are available, members of the public may be seated. Only members of the Delegation are eligible to address the Convention and make motions. For the record, the maker of the motion shall state their name and district. Motion must be in writing and forms are available at the front table.

Chairman Mercer requested Rep. McCarty, Clerk of the Delegation, to call the roll. Rep. McCarty declared a quorum present with 75 members.

Motion by Rep. Belvin, second by Rep. Melcher, consistent with RSA 100-A:20 III, to approve the Board of Commissioners and the Executive Committee's recommendation to have eligible employees of Hillsborough County Department of Corrections transferred from Group I to Group II retirement upon implementation of the Fact-finder Report dated November 23, 1998. Rep. Belvin noted that the Executive Committee voted unanimously to accept this recommendation if the Fact-finder Report is accepted. He notes this is part of a solution to the closing of the Contract at the Department of Corrections. He also noted we are the only County in the State of New Hampshire not participating in Group II Retirement. On a voice vote the motion was unanimously approved.

Motion by Rep. Calawa, second by Rep. Goulet, to accept the Fact-finders Report dated November 23, 1998, and to approve the Collective Bargaining Agreement between Hillsborough County Department of Corrections and AFSCME Local 3657. Rep. Kurk noted that he supports this motion and he briefly reviewed the handout he put together to show the cost of the Contract. He also noted that with the approval of the contract it will improve not only the money factor, but the morale at the Department of Corrections and the County will not experience as much turnover as it has in recent months. On a voice vote motion was unanimously approved.

Rep. Mercer thanked everyone for attending and noted that there would be a quick Executive Committee Meeting following this meeting.

Rep. Mercer noted that Ms. Ellen Ann Robinson, Human Services Director, handed out a letter to each Delegation member with regards to the current status of the Youth Development Center rate increase.

There being no further business to come before the Delegation, on a motion by Rep. Cote seconded and adopted the meeting adjourned at 8:00 PM.

Rep. Winston McCarty, Clerk
Hillsborough County Executive Committee

Date Approved: March 5, 1999

**Hillsborough County Executive Committee
Public Hearing
Manchester Courthouse
June 22, 1999**

Present: Representatives: R. Mercer, W. Belvin, W. McCarty, T. Arnold, L. Bergeron, L. Calawa, R. Chabot, R. LaRose, H. Melcher, R. Milligan, F. Reidy, J. Sarette, O.A. Thulander, R. Turgeon, S. Vaillancourt. Also present: Comm. Holden, Sheriff Morse, County Attorney P. McDonough, H. Anderson, K. Giacomponello, C. Kirby, R. Krosch, J. O'Mara, D. Parnell, D. Reidy, E.A. Robinson, J. Vacca, M. Rusch, and approximately 30 members of the public.

Chairman Mercer called the Public Hearing to order at 7:10 PM and requested Rep. McCarty to lead the Pledge to the Flag. Rep. Mercer stated the purpose of the meeting is to accept public comment on the:

- Hillsborough County Executive Committee Proposed F/Y 2000 Budget and to accept public comment Consistent with RSA 273-A.
- To consider proposed Collective Bargaining Agreement between Hillsborough County and the Teamster Local 633.
- To accept public comment on the Board of Commissioners and Executive Committee's recommendation to have eligible employees of Hillsborough County Department of Corrections Teamsters Local 633 transferred from Group I to Group II retirement upon implementation of the Collective Bargaining Agreement.

Chairman Mercer stated at this time, we will accept public comment. Those wishing to speak were requested to fill out *pink cards* and return to the Clerk.

Chairman Mercer stated that Budget Subcommittee Chairman are present to answers any question you may have regarding a particular department. Chairman Mercer introduced the Subcommittee Chairs, they are as follows:

Rep. Neal Kurk	Subcommittee A	Nursing Home
Rep. Leon Calawa	Subcommittee B	Dept. of Corrections/ County Complex
Rep. Alan Thulander	Subcommittee C	Sheriff Dept.
Rep. Rep. LaRose	Subcommittee D	Human Serv/Spec Pr.
Rep. R. Milligan/H. Melcher	Subcommittee E	Register of Deeds Cooperative Extension County Convention

Rep. William Belvin	Subcommittee F	Commissioners Business Office Labor Relations Computer Info. Sys. County Revenue County Debt Insurance Manch. Courthouse
Rep. Robert Mercer	Subcommittee G	County Attorney Medical Referee Law Library

Each of the Subcommittee Chairs were asked to give a brief overview of their subcommittees.

Chairman Mercer noted there were a few pink cards that were submitted and called upon Chris Streeter, Chairman of Cooperative Extension Advisory Board. He thanked the Subcommittee and the Executive Committee for reinstating the funds for Outside Services in the Cooperative Extension Budget.

Rep. Mercer called upon Rep. Steve Vaillancourt. Rep. Vaillancourt noted that there has been an increase in the Board of Commissioners Travel line over the past few years and would like have justification that this increase is necessary. He noted that the Board of Commissioners are not accountable to anyone for their travel expenses. He also noted that the County is funding Southern New Hampshire Services \$95,000 and asked is this a duplication of services. He stated we could save money in the budget by cutting this \$95,000 and \$2,000 from the Board of Commissioners travel line. In response, Rep. LaRose noted that Southern NH Services originally asked for \$95,000 and they were only funded \$32,000, which is a substantial reduction.

Rep. Mercer asked if there were any questions or public comment regarding the Hillsborough County Department of Corrections Teamsters Local 633 Collective Bargaining Agreement

There was no further public comment..

Rep. Mercer stated that the Executive Committee on June 23, 1999, would be held at the Legislature Office Building, Room 202, Concord, NH at approximately 4:00 PM.

Chairman Mercer concluded the Public Hearing at 8:15 PM.

Rep. Winston McCarty, Clerk Hillsborough County Executive Committee	Date Approved: September 17, 1999
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**Hillsborough County Delegation Meeting
Manchester Courthouse
June 24, 1999**

Present: Representatives: R. Mercer, W. Belvin, W. McCarty, T. Arnold, L. Bergeron, L. Calawa, R. Chabot, B. Hunter, N. Kurk, R. LaRose, J. MacGillivray, M.E. Martin, R. Milligan, O.A. Thulander, R. Turgeon, S. Vaillancourt, M. Sargent, L. Emerton, R. Fletcher, L. Foster, G. Daniels, T. O'Connell, M. Goulet, D.J. Withee, R. Arthur, M. Moriarty, D. White, J. O'Hearn, S. Holley, R. Daigle, W. Mosher, P. Cote, C. Jean, F. Andrews, G. Dalianis, T. Drabinowicz, S. Reeves, R. Ahern, J. Craig, G. LaPorte, L. Johnson, A. Wallace, R. Murphy, R. Beaupre, W. Desrosiers, A. Martel, I. Messier, J. White, M. Pappas, E. Gagnon. Also present: Comm. Holden, H. Anderson, K. Giacomponello, C. Kirby, R. Krosch, J. MacDonald, P. McDonough, L. Morris, Sheriff Morse, J. O'Mara, D. Pamell, D. Reidy, E.A. Robinson, J. Vacca, M. Rusch

Chairman Mercer called the meeting to order at 7:30 PM and requested Rep. McCarty, Clerk of the Delegation to call the roll. Chairman Mercer stated there were 50 people present, in order for a quorum there needs to be 61 people present.

Chairman Mercer requested short recess at 7:45 in order to try and locate some local Delegation Members. Rep. Mercer came out of recess at 7:55 and announced to the Delegation since a quorum was not present this body would recess until a time certain, Tuesday, June 29, 1999, ½ hour after the House Legislative Session adjourns at the Legislative Office Building.

**Hillsborough County Delegation Meeting
Legislative Office Building, Concord, NH
June 29, 1999**

Present: Representatives: R. Mercer, W. Belvin, W. McCarty, T. Arnold, L. Bergeron, L. Calawa, R. Chabot, P. Dwyer, A. Haettenschwiller, N. Kurk, R. LaRose, J. MacGillivray, F. Reidy, J. Sarette, O.A. Thulander, R. Turgeon, S. Vaillancourt, R. Herman, H. Hansen, M. Sargent, P. Bruno, L. Emerton, R. Fletcher, M. Dyer, J. Curran, L. Foster, G. Daniels, R. Rowe, E. Moran, M. Goulet, D.J. Withee, P. Bergin, R. Brundige, P. Batula, D. Fields, R. L'Heureux, R. Arthur, M. Moriarty, D. Carlson, B. Hall, N. Wall, R. Clegg, L. Christiansen, J. Tate, R. Lessard, J. Fenton, D. White, S. Franks, R. Ginsberg, J. O'Hearn, M. Ouelette, N. Ford, S. Holley, R. Daigle, M. Gorman, H. Keye, W. Mosher, J. Clemons, R. Lefebvre, L. Mendenhall, B. Lasky, P. Cote, C. Jean, F. Andrews, D. Peteri, G. Dalianis, T. Drabinowicz, L. Garrish, J. Goley, S. Reeves, R. Ahern, J. Craig, P. Leonard, J. MacDonald, W. McCarthy, B. Baroody, V. Desmarais, L. Johnson, A. Wallace, R. Murphy, R. Beaupre, J. Burkish, W. Desrosiers, A. Martel, I. Messier, J. White, M. Pappas, E. Gagnon. P. Gagnon: Also present: Comm. Holden, H. Anderson, K. Giacomponello, C. Kirby, R. Krosch, J. MacDonald, P. McDonough, B. Moorehead, L. Morris, J. O'Mara, D. Parnell, D. Reidy, E.A. Robinson, M. Rusch.

Chairman Mercer reconvened the County Convention at 4:35 PM which was recessed on Thursday, June 24, 1999.

Chairman Mercer requested Rep. Turgeon to lead the pledge to the flag.

Chairman Mercer stated that since this is a meeting of the Hillsborough County Delegation requested members of the Delegation to be seated in the chairs if extra seats are available, members of the public may be seated. Only members of the Delegation are eligible to address the Convention and make motions. All budget amendments shall be submitted to the Clerk of the Delegation in writing and shall specify the appropriation line item, income line item, and the amount to be either increased or decreased. For the record the maker of the motion will state their name and district. Motion forms are available at the front table.

Chairman Mercer stated the Board of Commissioners, seven separate Subcommittee's, and the Executive Committee has reviewed the Proposed F/Y 2000 budget. Approximately 50 members of the Delegation participated in the budget process. The Executive Committee met for three full days to review the Subcommittee's recommendations.

Chairman Mercer requested Rep. McCarty, Clerk of the Delegation to call the roll and declared a quorum present with 89 members present.

Chairman Mercer thanked the 51 members of the County Convention who attended the Delegation meeting on Thursday, June 24, 1999 at the Manchester Superior Courthouse. He also advised people to please call into the office if they cannot make a meeting, it is mandatory that a quorum

be present in order to conduct business. This was a meeting to vote on the Hillsborough County F/Y 2000 Budget.

Chairman Mercer stated the first order of business is the Collective Bargaining Agreement between Hillsborough County Department of Corrections and Teamster Local 633. Chairman Mercer read a brief synopsis of the proposed Collective Bargaining Agreement as follow:

- Each member of the Delegation has been provided with a synopsis of the proposed Collective Bargaining Agreement between Hillsborough County Department of Corrections and Teamsters Local 633. The synopsis is the May 19, 1999 document prepared and signed by Gary Wulf, the Counties Chief Negotiator, and mailed to each of you. It outlines the costs associated with the term of the agreement. However, to be clear and ensure we have a complete public record on this item, I will review the anticipated costs for information purposes.
- In Fiscal year 2000 the County will achieve a 1.6% savings with this bargaining unit due, in part, to offsetting savings from modified bereavement leave, an increased employee health insurance contribution and transfer of employees to Group II of the New Hampshire Retirement System.
- The Fiscal Year 2001 cost will be 4.67% so that the total package is a 3.07% increase for the two year agreement. This is an average of 1.5% per year and is strongly recommended by the Chief Negotiator.
- It should be noted that management initiated 13 proposals during the negotiations and that agreement was reached on each item as introduced or modified.

Chairman Mercer recognized Rep. Calawa for a motion.

Motion by Rep. Calawa, second by Rep. Fields consistent with RSA 273-A, to approve the proposed Collective Bargaining Agreement between Hillsborough County and Teamsters Local 633. Rep. Kurk stated, in his opinion, the numbers that have been distributed regarding the breakdown of the Cost Items of the Collective Bargaining Agreement do not fairly reflect the actual costs. He stated he is not arguing against this Agreement but he thinks the cost to the County is considerably higher than noted. On a voice vote motion approved.

Motion by Rep. Calawa, second by Rep. Gagnon consistent with RSA 100-A:20III, to approve the Board of Commissioners and Executive Committee's recommendation to have eligible employees of Hillsborough County Department of Corrections Teamsters Local 633 transferred from Group I to Group II retirement upon implementation of the Collective Bargaining Agreement. Rep. Kurk stated that he wanted to make sure that Group II would not be implemented until the employees ratified the Contract. There was a brief discussion regarding the wording of the motion and it was determined that the wording was correct as written. On a voice vote motion approved.

Motion by Rep. MacGillivray, second by Rep. White to re-establish the Capital Project Fund for the purpose of creating office space for county departments and agencies with the stipulation and restriction that funds may not be expended from this fund without authorization by the Delegation. Rep. MacGillivray stated that this motion, along with some additional motions, would keep the Fund open in order to continue with the work to refurbish the Bouchard Building at the County Complex in Goffstown. On a voice motion unanimously approved.

Motion by Rep. MacGillivray, second by Rep. Kurk to transfer \$645,621 from lapsed funds into the Capital Project Fund with the stipulation and restriction that funds may not be expended from this fund without authorization by the Delegation. Rep. MacGillivray stated these funds were originally designated for renovations on County buildings. At the end of F/Y 99 these funds will lapse into the general fund. In order to keep this money specifically for its original purpose we need to transfer these funds into the Capital Project Fund with restrictions. On a voice vote motion approved.

Motion by Rep. Turgeon, second by Rep. Drabinowicz to authorize the Hillsborough County Board of Commissioners to accept any funds made available to Hillsborough County during F/Y 2000 and to deposit same in the general fund or any fund otherwise designated by the acceptance. Rep. Arnold requesting clarification on this motion and what does it exactly mean, specifically the statement, any fund otherwise designated by the acceptance. Rep. Belvin stated that the intent of the motion allows the Board of Commissioners latitude to be able to accept monies into the general fund or other funds as designated. Rep. Mercer stated he would look into Rep. Arnold's question during the next fiscal year. On a voice vote motion approved.

Motion by Rep. Belvin, second by Rep. Melcher to approve the original Proposed F/Y 2000 Hillsborough County Budget as proposed by the Executive Committee for a total appropriation of \$64,565,407 and that the sum of \$34,750,952 be raised in county taxes, the said county tax to be reduced by the final surplus figures upon closing of the county records for the fiscal year 1999. In response to a question Rep. Belvin stated that the increase in County Tax would be 3% increase over F/Y 1999. Questions regarding the necessity of this motion when there will be amendments to the budget. Rep. Mercer stated that this is the way it has been done in previous years and the Hillsborough County Delegation functions under Robert's Rules which is different from Mason's Rules. On a voice vote motion unanimously approved.

Motion by Rep. MacGillivray, second by Rep. Kurk to amend the Hillsborough County Delegation F/Y 2000 budget to include \$650,000 from the proposed Sale of the Bedford Land into Revenue Account #3509-4. In response to a question Rep. Mercer stated that the sale of the Bedford Land was approved by the Hillsborough County Delegation and has been sold. He stated the Board of Commissioners accepted a bid for the Sale of the Land for the amount of \$985,000 from First NH Partners, Inc. and the Commissioners are waiting for First NH Partners, Inc., to raise the money. On a voice vote motion approved.

Motion by Rep. MacGillivray, second by Rep. Goulet, to amend the Hillsborough County Delegation F/Y 2000 Budget to include \$650,000 from the sale of the Bedford Land into Contingency Account, 4198-960 with the understanding that expenditures from Contingency for

the refurbishing the Bouchard Building shall not exceed the lesser of the proceeds of the sale of Bedford Land or \$650,000. On a voice vote motion approved.

Motion by Rep. Belvin, second by Rep. Drabinowicz, to approve the Hillsborough County Budget as amended for a total appropriation of \$65,215,407 and the sum of \$34,750,952 be raised in County taxes, the said County tax to be adjusted by the final surplus figures upon closing of the County records for the fiscal year 1999. On a voice vote motion approved.

In response to a question regarding a obtaining a quorum and whether or not the Executive Committee has the authority to approve certain matters in the future rather than call the Delegation together for approval, Rep. Mercer stated that he will have to check the Statutes more thoroughly and check the legality of this issue with the Assistant County Attorney.

There being no further business to come before the Delegation, on a motion by Rep. Belvin seconded and adopted the meeting adjourned at 5:30 PM.

Rep. Winston McCarty, Clerk
Hillsborough County Executive Committee

Date Approved: July 16, 1999

HILLSBOROUGH COUNTY EXECUTIVE COMMITTEE
CONTINGENCY FUND REPORT

F/Y 99

Contingency Appropriation	\$1,307, 621
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Computer Information Systems

4198-2190	Repair and Maintenance Data lines	\$4,200
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Computer Information Systems

4198-2190	Repair and Maintenance	\$2,000
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Business Office

4150-970	New Equipment	\$5,500
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Total Contingency Expenditure	\$11,700
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1999 ANNUAL REPORT OF THE HILLSBOROUGH COUNTY BOARD OF COMMISSIONERS

The Hillsborough County Board of Commissioners is pleased to present this 1999 Annual Report on the operations and financial conditions of Hillsborough County. During this past year, the County was able to utilize \$1,000,000 in surplus to reduce the County tax rate. This was accomplished with the cooperation and diligence of all county agencies by exercising fiscal responsibility, maximizing revenue opportunities, careful budgeting, and administrative oversight.

The goal of the Board of Commissioners is to have an efficient, productive and cost-effective government to provide the necessary services to our citizens. One way in which we work to achieve these goals, is our budgetary oversight process. The County budget receives the closest of scrutiny and consideration from the department heads and elected officials who first review and consider their budget requests. This is the first line in controlling expenditures. The next step is for the Board of Commissioners to review all requests and make their recommendations to the Sub-committees of the Legislative Delegation, who review and make their recommendations to the Executive Committee. Following the review and recommendations of the Executive Committee, the last and final step in approving county expenditures is to the Hillsborough County Legislative Delegation. Together with the elected officials and county employees we have worked to ensure those necessary county services are provided in the most professional manner with the least impact to the County taxpayer.

The County was successful in obtaining \$1,149,313 in Proportional Share Payments to offset the additional costs incurred by the county taxpayer in caring for county nursing home residents whose care is more intensive. The Commissioners awarded \$669,800 in Incentive Funds to 43 social service agencies throughout Hillsborough County that provide programs for the prevention of child abuse and out of home placement of children. These programs have a positive effect both in human and financial terms.

On an historical note, Hillsborough County was one of the five original counties created by the Provincial Act of 1769. The County began to execute its legal authority on March 19, 1771. As we approach the new millennium, it is appropriate for the Board to recognize the 228 years of service provided by our dedicated professional employees who serve the needs of the County.

Respectfully submitted,

Commissioner Rhona M. Charbonneau, Chairman
Commissioner Carol H. Holden, Vice-Chairman/Clerk
Commissioner John J. McDonough

HILLSBOROUGH COUNTY NURSING HOME

ANNUAL REPORT

July 1, 1998 - June 30, 1999

Patient statistics for the fiscal year ending June 30, 1999 are as follows:

	<i>Fiscal Year 1999</i>	<i>Fiscal Year 1998</i>
Number of Admissions	107	116
Number of Deaths	77	87
Number of Transfers & Discharges	21	43

Census billing statistics for the reporting period:

Total Patient Days:	102,877
Occupancy Rate:	94%
Medicaid Days:	94,626 (ELU 15,823)
Medicare/Skilled Days:	2,674
Self-paid days (private pay):	5,577
Hospice Days:	2,788
Total Revenue:	\$15,106,020

The Healthcare industry is facing more challenges in 1999 and into 2000 than ever before. Regulations continue to be passed, quality of care is expected to improve and yet the dollars are declining and the labor market is shrinking dramatically. Reimbursement cutbacks, primarily associated with the Federal implementation of the Prospective Payment System or PPS, have taken a tremendous toll on the private nursing care sector and the major chain operators. Several larger nursing home chains have already filed for bankruptcy while more of the same is anticipated.

With this in mind, Hillsborough County Nursing home is in the process of positioning itself to capture a portion of the Medicare/Managed Care market which has remained untapped for a number of years. The facility recently hired a new Director of Nursing with an extensive Rehabilitation background. At the same time, HCNH reorganized the Restorative Services Department, separating physical, occupational and speech therapy and the Restorative Program into a free standing discipline under the direction of a newly hired Director of Rehabilitation whose background is also rehab oriented. Since a large percentage of admissions entering nursing homes today are Medicare eligible and require some form of rehabilitative services, developing a reputation for quality rehab in addition to an already established fine reputation for long term care at HCNH will assist us in capturing a larger portion of the area or rehab market share. Additionally, as more and more of the private sector is forced to close, merge and/or initiate program cutbacks, we feel that the demand for HCNH skilled/rehab beds will improve. HCNH, unlike the private sector, is in a better position to absorb some of the PPS-related revenue reductions since we are not subject to Wallstreet pressure nor is HCNH funding the

losses of poorer performing regional or corporate related sister facilities. Additionally, if we can improve our Medicare census it will improve our overall census since some Medicare Patients will convert to long term Residents.

We continue to convert our computer software to the ADL system from FY/99 into fiscal year 2000. We expect to have this project completed before December 31, 1999 in all applicable disciplines. Our medical supplies are now inventoried and charged using the computerized "Pyxis" system, which was installed and implemented on all nursing units during the 1999 fiscal year.

We are in the process of assessing the financial and operational advantages and disadvantages related to the expansion of the ELU unit which occurred in June of 1998. Although the unit provides excellent programs and quality care to those individuals with behavioral issues, it may be more effectively managed as a smaller unit. Higher staffing ratios needed on this type of unit are difficult to maintain considering such a tight labor market.

During fiscal year 1999 the in-house CNA course continued to provide HCNH with a steady flow of select CNA candidates. There was one 6-week course held during the year in which ten (10) students completed the course. Of the ten students enrolled, all became employees of the facility. Remarkably, the rate of HCNH CNA students retained 6 months or more was 90%, which is excellent. We believe that holding the CNA class on a routine basis, even if CNA vacancies do not exist, provides good public relations and creates an outside pool of potential employees that could be tapped when the labor market tightens.

Major physical plant renovations continued to improve our appearance and marketability during 1999 and into FY/2000. Cosmetic renovations were completed on Unit B2 in addition to adding a roof top air conditioning system to the B2 dining room. The AC unit was a major factor in maintaining Resident comfort this past summer. We are presently renovating the A2 unit and expect it to be completed in the next few weeks.

During the past 12 months, the nursing home has spent considerable time preparing for the Year 2000. In an effort to identify potential Y2K problems, the nursing home conducted a controlled drill and "powered down" on March 1, 1999 for a 24-hour period. Operating exclusively on generator power throughout three full nursing shifts, we were able to experience the impact of a potential loss of power on January 1, 2000 and to take appropriate action to insure that the nursing home can maintain critical services.

Our Social Services department has continued to expand programs designed to involve families in the care of their loved ones and to improve family/facility communication. Family support groups are held on a monthly basis. There are currently regularly-scheduled support groups for those living with Alzheimer's disease, for families of new admissions, and for Hospice families and those grieving the loss of a loved one. In addition, a general Family Forum is held bi-monthly, and minutes of these meetings are distributed to families, guardians and other significant persons to communicate changes and initiatives taking place in the nursing home. All of these efforts have proven very successful. We have found our larger family community to be

a wonderful resource, interested in the personal care of their nursing home Resident and also in the larger issues we face as a facility.

I want to take this opportunity to thank the Hillsborough County Nursing Home Guild for their efforts on behalf of the Nursing Home. The Guild celebrates its 40th anniversary in 1999. During these forty years, this fine group has sponsored many special programs to enhance resident quality of life, and offered financial and volunteer support as well. We thank the Guild and all of our volunteers for their generous gifts of time and service.

Bruce C. Moorehead
Administrator

HILLSBOROUGH COUNTY DEPARTMENT OF CORRECTIONS FY'99 ANNUAL REPORT

FY '99 has been yet another fiscally successful year for the Department of Corrections. We are committed not only to our charter for the safe and secure custody of all lawfully committed offenders but also committed to our responsibility to the taxpayers to provide the greatest possible return for every tax dollar invested.

The employees of this department, since 1991, have focused on running the Department of Corrections like a business. Business Management principles have been implemented throughout all levels of the organization. Although our primary concern as a correctional facility is public safety, we have joined to this responsibility our financial responsibility to minimize the cost to the taxpayers. Our strategy in this regard has been two-pronged:

- 1) Aggressively pursue opportunities to generate revenue and maximize income; and
- 2) Continuously reduce or contain the costs of operation without compromise to the safety of the public, the staff and the inmates.

REVENUE GENERATION

With the County inmate population below operational capacity, we continue to aggressively market vacant bed space. Our commitment to excellence, consistency and professionalism enables us to offer more than just "a bed in a cell;"; the Hillsborough County Department of Corrections offers a high-quality "custodial service". The Lease Bed Program markets this product to Federal and State agencies and continues to generate revenue for the County, thereby reducing tax dollar funding requirements.

We also generate revenues through other avenues such as the inmate telephone service, the Work Release Program and the inmate commissary.

In FY'99, the Hillsborough County Department of Corrections achieved unprecedented revenues of \$6,668,867.

FY '99's revenue of \$6,668,867 is a 48.1% increase over FY '98's revenue of \$4,503,605; an 82.2% increase over FY '97's revenue of \$3,660,471; a 201.3% increase over FY '96's revenue of \$2,213,577; a 376.9% increase over FY '95's revenue of \$1,398,267; and a 477.6% increase over FY '94's revenue of \$1,154,528.

The cumulative total of revenues generated by the Hillsborough County Department of Corrections over the last 9 fiscal years is \$21,694,012. This not only reduces the Department's net operating cost but also lightens the tax burden for each Hillsborough County taxpayer.

Revenue generation is an ongoing objective for this Department. We are committed to exhausting every potential to generate income for the County to drive down our net operating expense.

OPERATING COST – REDUCTION

An internal cost control and tracking system has been developed and implemented. All purchase requisitions are crosschecked against the budgeted items and appropriated funds. This vital management tool enables the Hillsborough County Department of Corrections to track expenditures on a daily basis, better control the expenditures, eliminate all but absolutely necessary purchases and plan for cost-control systems in future budgets.

All internal departments have been designated individual "cost-centers." The heads of these cost-centers are held responsible and accountable for all expenditures. They are also charged with the task of identifying cost saving measures to reduce future expenditure needs. Management-by-Objective, competitive price solicitation and need prioritization continues to hold the line on costs.

Inventory control systems have been implemented throughout cost-centers enabling bidding for quantity purchases. This has allowed us to purchase bulk quantities at significant discounts, thereby further reducing our costs.

The following outlines the remarkable trend in reducing our Net Operating Expense (Gross Operating Expense less Revenues Generated):

Fiscal <u>Year</u>	Average Daily <u>Population</u>	Gross Operating <u>Expense</u>	Revenues <u>Generated</u>	Net Operating <u>Expense</u>
FY '94	397	\$10,207,166	\$1,154,528	\$9,052,638
FY '95	404	\$10,001,597	\$1,398,267	\$8,603,330
FY '96	437	\$9,816,640	\$2,213,578	\$7,603,062
FY '97	532	\$9,882,781	\$3,660,471	\$6,225,310
FY '98	606	\$10,561,013	\$4,503,605	\$6,057,408
FY '99	647	\$11,956,992	\$6,668,867	\$5,288,125

AVERAGE DAILY POPULATION

FY '99 saw the highest number of inmates ever incarcerated at the Valley Street facility. The Average Daily Inmate Population (ADP) for FY '99 was **647** inmates.

FY '99's ADP of 647 is 6.8% higher than FY '98's ADP of 606 inmates; is 21.6% higher than FY '97 ADP of 532 inmates; 48.1% higher than FY '96's ADP of 437 inmates and 60.1% higher than FY '95's ADP of 404 inmates.

PROFESSIONALISM

The Chain-of-Command organizational system focusing on individual responsibility and accountability continues to be a great success and has greatly increased the effectiveness and efficiency of the operation. Management-by-Objective is succeeding with measurable positive results in both job performances as well as in reducing operational costs.

Staff training continues to be a high priority, enhancing each individual's contribution to his/her job function. FY '99's training hours totaled 29,177 hours, representing a 21.5% increase of FY'98's 24,018 hours; a 3.0% increase of FY'97's 28,320 hours; a 43.0% increase over FY'96's 20,401 hours and a 50.6% increase over FY'95's 19,380 hours.

The Field Training Officer (FTO) Program continues to be a tremendous success. This program is constantly re-evaluated with refinements identified and incorporated into the training.

In a continuing effort to maintain the safety of both staff and inmates, the Department has developed and trained a specialized response team (SRT). These officers are capable of responding to any institutional disturbance and possess the skills necessary to restore order.

To appropriately bestow respect to the families of fallen members of the law enforcement community, Hillsborough County Department of Corrections established an Honor Guard. The Honor Guard has had an immediate positive impact, within the communities we serve and currently enjoy an 'in-demand' status.

The drive for excellence, exemplified through the professionalism of the entire staff, not only provides pride in this Department, but it also provides the taxpayer with the greatest possible return for every tax dollar invested. Professionalism also contributes to our Lease Bed Program; it enhances the quality of the product we have to offer.

SERVICE

Having firmly entrenched a strategic direction, we have also been able to offer more services to local communities without incurring additional costs.

- **COMMUNITY SERVICE PROGRAM:** This program provides inmate labor for projects within communities throughout Hillsborough County that would otherwise go undone due to local budgetary constraints. Communities and local non-profit agencies benefited from this program and received 2,581 man-hours of this service in FY '99. Severely limited staffing for inmate supervision prevented the Department from achieving a greater number of man-hours typically provided to the communities of Hillsborough County. This program will be revitalized once staffing levels correct themselves.
- **OPERATION IMPACT:** This drug and alcohol awareness program is designed to provide the youth of our local community with the vivid realities of where one may end up if poor choices are made. In FY '99, 1,576 participants were impacted by this program; a 5.06% increase of FY '98 total of 1,500 participants; a 9% decrease in FY '97 total of 1633 participants; and a 59% increase over FY'96's 929 participants. This program has been recognized statewide by many agencies including the Governor's Office for its tremendous success.
- **LAW ENFORCEMENT RESOURCE CENTER:** Our commitment to complete and accurate offender information collection, documentation, collation and tracking have made the Hillsborough County Department of Corrections the single largest County level center of criminal information in the State of New Hampshire. This has enabled us to become a crucial resource center for the law enforcement community. Working in cooperation with the courts and Federal, State, County and local law enforcement agencies, the Hillsborough County Department of Corrections contributes to the Law Enforcement circle to help make the "system" work.
- **INMATE IMPROVEMENT PROGRAMS:**

We provide a variety of educational/rehabilitative programming as well as two reintegration programs to the inmate population. It is our belief inmates should use their time at the facility to improve themselves. Inmate programming has been tied to reduced recidivism rates across the US resulting in reduced costs to those facilities that provide programming. The following is a breakdown of program participation for FY '99:

- 2,890 inmates participated in 12-Step Programs such as AA and NA.
- 3,840 inmates participated in the GED programs (English and Spanish).
- 274 GED tests were administered.
- 15 inmates received General Equivalency Diplomas (GEDs).
- 972 inmates participated in the English as a Second Language Program.
- 188 inmates participated in the Adult Basic Education Program.
- 59 inmates completed the Thresholds Rational-Decision-Making Program.
- 209 inmates completed the Attitudinal Driving Course.

- 3,548 hours of Anger Management / Life Skills Programming was conducted with 93 inmates receiving certificates.
- 4,065 inmates utilized the law library.
- 132 inmates were reintegrated back into society through the Work Release and Home Incarceration Programs.

FY '99 STATISTICAL RECAP

	<u>%</u>	<u>1998-1999</u>
Men Serving Sentence	28%	61,368
Women Serving Sentence	33%	6,337
Men Awaiting Sentencing	38%	83,995
Women Awaiting Sentencing	42%	8,057
Male Lease Bed Inmates	35%	77,591
Female Lease Bed Inmates	26%	4,980

		<u>1998-1999</u>
Prisoner Days (Men)	(Tot pt+st)	222,954
Prisoner Days (Women)	(Tot pt+st)	19,374
Largest Census Day	29-Nov	690
Lowest Census Day	30-Jun	604
Escapes/Walk-away		1
Total Amount Processed - Male		5,119
Total Amount Processed - Female		613
Average Daily Population H.O.C.		647
Average Daily Population – GOFFSTOWN		17
Average Daily Admissions – Male		14
Average Daily Admissions – Female		2

	<u>%</u>	<u>ADP</u>	<u>Total Days</u>
County Inmates	66%	438	159,757
Lease Bed Inmates	34%	<u>226</u>	<u>82,571</u>
Total		664	242,328

STAFFING / RECRUITMENT

Numerous factors contributed to the exodus of 60 correctional officers over the twelve month period during FY '99 (56 officers resigned, 3 officers were terminated and 1 officer died - not in the line of duty). Record setting low unemployment coupled with a strong economy were

instrumental towards inducing employees to seek alternative employment opportunities. Fidelity Investments opened their new corporate facility in Merrimack offering career-changing opportunities for many. In addition, the opening of a new federal correctional institution in northeastern Massachusetts provided many of our officers with a more attractive retirement and compensation package. However, the most significant factor for the loss of personnel has been a four (4) year protracted negotiations with the AFSCME organization in an attempt to obtain a bargaining agreement for the correctional officers. During this period, correctional officer wages have remained frozen. This has caused financial burdens for many employees who had chosen corrections as their career field and has directly contributed to the alarming understaffing of 45% of authorized correctional officer positions.

In response, the Department has increased its recruitment efforts. Applicants were sought through increased newspaper ads (Telegraph, Union Leader and Concord Monitor and Boston Globe). Web-site employment opportunities were explored by utilizing the state's Employment Security Division and other computer-based employment venues. The Department has attended area job fairs and has increased coordinated efforts with college recruitment assistance offices. Various departments of the military have also assisted by posting for correctional officer job vacancies in areas frequented by GIs ending their tours. Through these cumulative efforts, FY '99 witnessed a review of 142 applications. Nineteen written examination periods were initiated which resulted in 133 oral interview screenings. Following intensive background investigations, 46 candidates were hired.

It is significant to mention that an unprecedented 48.1% increase in revenues representing \$6,668,867 returned to the Hillsborough County taxpayers were obtained with a decrease of 45% in operational staffing. This is a noteworthy tribute to the commitment and dedication of the officers and staff of the Hillsborough County Department of Corrections who remained during this difficult year.

The positive changes and improvements to the operation could not be achieved without the support and contributions of our dedicated staff. In addition, we interface with other Departments within the County. The cooperation and communication between the Hillsborough County Attorney's Office, the Hillsborough County Sheriff's Department, and this Department in both civil and criminal matters is most effective and much appreciated.

Therefore, we would like to take this opportunity to express our thanks and gratitude to the Hillsborough County Board of Commissioners, the Executive Committee of the Delegation, the entire Delegation, the Hillsborough County Attorney's Office, the Hillsborough County Sheriff's Department and to the professional men and women of the Hillsborough County Department of Corrections.

James M. O'Mara, Jr.
Superintendent

HILLSBOROUGH COUNTY COOPERATIVE EXTENSION

468 Rt. 13 South, Milford, NH 03055

329 Mast Road, Unit 3, Goffstown, NH 03045

Cooperative Extension has been actively delivering research based education and information to Hillsborough County residents for more than 80 years. The partnership between the United States Department of Agriculture, the University of New Hampshire, and Hillsborough County has provided a sound mechanism for ensuring that County residents have access to knowledge that enhances their ability to make informed decisions that strengthen youth and families, sustain natural resources and improves the economy of the 29 towns and two cities across our county. A network of staff on the campus of the University and in all ten counties of the state linked together by technology to one another, helps ensure Extensions ability to access and move resources quickly to identify and address societal and environmental issues.

Educators based at offices in the Hillsborough County Complex on Rt. 114 in Goffstown and at the Chappell Professional Center on Rt. 13 in Milford deliver land-grant university knowledge and research in Agriculture, Family Development, Forestry, 4-H & Youth Development, and Nutrition across the county. Collectively they produce a bi-monthly newspaper reaching nearly 3000 households each issue and individually they reach thousands more through radio and television.

AGRICULTURE

Hillsborough County Agricultural educators provide educational programs and crop production recommendations to commercial farmers and growers (both full and part-time), to agricultural businesses, to town officials and departments, to weekend or hobby farmers, and to homeowners. Last year more than 900 county farmers and home gardeners participated in 20 events held in Hillsborough County. Overall, the most practical lessons learned are through similar hands-on and equipment demonstrations, and by observing farming principles and best management practices on site.

Several county farmers participate in a new USDA federal farm revenue insurance program by providing financial information and reviewing the insurance program. Hillsborough County is in one of the three pilot areas. Both county agricultural educators and state Extension specialists participated in this program that could have future importance for the county's farmers.

Agricultural educators also team up with teachers. Last year more than 600 students and 35 teachers participated in classes incorporating various local agricultural commodities into their schools science and math curriculums. Continuation of three research demonstrations were also sited in Hillsborough County this year highlighting the effects of plant nutrient management. These projects were designed to show farmers how to maximize crop production and how to reduce the potential run-off of plant nutrients into water resources. A series of pH and soluble

salts tests for greenhouse growers helped protect groundwater while saving money on fertilizers and produced an optimum crop.

With over 350,000 residents in the county, Cooperative Extension makes extensive use of the media to help serve the heavy demand. A weekly garden column is published in local newspapers with a potential circulation of over 336,000. Radio spots are aired on WGIR. Audiences are reached through a spring class series, a Saturday Complete Gardener course, evening "twilight" meetings and speaking engagements for various clubs and civic groups. Six issues of the county newsletter reach approximately 3,000 subscribers. In addition, over 6,500 homeowner phone calls, office visits and information requests are handled.

The agriculture program also had the help of over 46 experienced volunteer staff this year. Five new Master Gardeners received 45 hours of training and the group as a whole then gave back well over 400 hours of expertise to the county, ranging from gardening with county nursing home residents to putting in vegetable gardens with children, to starting new gardens in low income areas.

FORESTRY

The Extension Forester works from the Milford office and provides educational and technical assistance to forest landowners in the better use of their forest resources for income production as well as recreation, wildlife, aesthetics and watershed management.

The forester also advises homeowners on urban tree problems as well as encourages youth groups such as 4-H, vocational agriculture and Scouting to become involved in learning and practicing good forestry.

Some of the accomplishments for this year include: 4,065 acres of forest land examined (56 landowners), 52 urban tree inspections and 34 presentations and tours conducted with an attendance of over 1,490 people.

Even though one third of the population of NH lives in Hillsborough County, the county is still 75% forest and produces more white pine lumber than any of the other counties in the state. The forest industry is the third largest in the state, contributing \$1.7 billion worth of products and employing 15,000 people; with a history stretching back more than 350 years.

The Community Forestry Coordinator provided assistance to communities for improvement of natural resources in urban areas. Much of this was accomplished through the training of Tree Steward volunteers and their fulfillment of community project work. During FY 99, 62 Tree Stewards contributed 1955 volunteer hours on projects and activities throughout Hillsborough County. Tree Stewards volunteered on natural resource inventories; landscaping and beautification projects and the fundraising to support them; land protection efforts, and adult and youth education.

The Community Forestry Coordinator, assisted by Tree Stewards, focused efforts on the County's two largest cities, Manchester and Nashua. In Manchester two committees worked on separate proposals to give additional support to successful community projects begun in previous years. The *Vacant Lot Restoration and Landscape Improvement Committee* worked on a pre-proposal to the *Healthy Manchester Committee* for a grant that would expand the Pine Street Community Garden, add programming and landscape improvements to the Cedar Street Family Park, and restore habitat for endangered species in the Piscataquog River Park. Also, a project proposal was developed by Tree Stewards to work with the City of Manchester and the Natural Heritage Inventory program to develop a digitized map of endangered species within the City.

In Nashua, the Community Forestry Coordinator worked with Tree Stewards and Nashua organizations to care for natural resources and improve the quality of life for residents. Two landscape projects helped multicultural residents in public housing programs to beautify the land around their apartments. Other projects worked with youth from two junior high schools. At Mine Falls Park located along the Nashua River, Fairground Jr. High students worked to develop an historically correct planting plan for the land around the old gatehouse. At least half of Nashua Catholic Jr. High students worked on natural resource projects on their school grounds. An official presentation was made to the teachers and students as Nashua Catholic became the first school in the city to achieve the status of becoming a "Backyard Tree Farm."

FAMILY DEVELOPMENT

Cooperative Extension Family Development program reached thousands of Hillsborough County residents with practical, research-based information about child and adult development, family money management, nutrition and food safety. Through workshops, newsletters and publications provided by educators and trained volunteers, residents were better able to make informed choices about real life issues. An example of an effective Extension response to a national health risk is the Safety Awareness in the Food Environment (SAFE) program. To reduce the risk of food-borne illness in the county, 132 Hillsborough County food managers and workers learned the importance of handling and serving food safely through the SAFE program.

Fifty seven limited income adults completed a series of lessons covering basic nutrition, food shopping and meal planning through the Expanded Food and Nutrition Education Program. Over 730 youth from schools in Manchester and Nashua participated in a series of nutrition education lessons. Additionally 100 limited income youth participated in summer nutrition education and gardening programs.

Educators worked with childcare providers, after-school programs, public schools, businesses, community resource centers, and other agencies and organizations to increase support to individuals, families and their communities. This was accomplished through workshops such as Family Focus: Parenting the Young Child, Better Kid Care for child care providers, Taking Charge of Your Finances, Managing Debt Between Jobs and the NH Celebrates Wellness project as well as facilitation of public meetings for the Manchester school department's hearings on after school programs and trainings for community parent educators and agency staff working with families in high-risk neighborhoods.

4-H YOUTH DEVELOPMENT

In FY 99 356 volunteers supported 4256 youth ages 5-18 who participated in 4-H clubs, day and resident camps, school enrichment, individual study, short term and special interest events and programs. Through experimental learning and community service, youth gain skills in five competencies: physical and mental health, social development, cognitive & creative skills, vocational and citizenship activities, all preparing them to be resourceful, caring and contributing adults. Participants choose from four content areas of plant and animal science, family and consumer science, environmental stewardship and technology and craftsmanship. Several county and state wide events, such as Quiz Bowl, Foods Festival, Fashion Revue, Family and Consumer Science Field Trips, and the Hillsborough County Fair are held annually to further promote the learning of life skills. Highlights of the year include 4-H Archeology workshops (80 youth), 4-H Green Thumb Team Garden Science program with 160 youth and 30 County Nursing Home residents (and the recipient of \$2,500 in in-kind donations), 4-H Science Connections day camp (42 youth), Livestock Camp (42 campers & 20 staff), NH Teen Conference at UNH where 15 youth experience life on the University campus, including attending educational workshops, and the UNH Gulf Challenger (marine biology floating lab) field trip with 36 4-H members and adult leaders. Indicators of success include one 4-H member who was one of four national winners of a \$1,500 scholarship for her entry in the National 4-H Congress Fashion Revue. Programs and trainings for adult leaders and professionals were held as well, and included the Character Counts Workshop where 33 participants delivered the program to 198 youth. The "Talking With TJ/Conflict Resolution" workshop training for teachers and other professionals was held in Nashua, Hillsboro/Deering and Thorntons' Ferry elementary schools, reaching 474 young people with 375 reporting behavior modification. Collaborations included working with a number of youth serving agencies in Nashua to hold a Youth Rally (500 attending) to learn about youth activities in their community.

STRENGTHENING NH COMMUNITIES

Cooperative Extension participates in initiatives across the county and throughout the year that strengthen and develop communities and their residents. One such initiative is the Community Profile. This community based, day and one half long event, is planned by a local steering committee with technical support from an Extension educator and is a response to local problems and challenges faced by a community. In this last fiscal year, Profiles (which have been receiving national attention over the last year) have been held in Hillsborough, Hudson and Mont Vernon.

An additional Strengthening NH Communities initiative is the Teen Assessment Project (TAP). TAP is a research based youth survey that provides the local community with data on family composition, alcohol, tobacco, and other drug use, sexuality, emotional health, parent-teen relations and use of extra curricular time. The Nashua School District conducted TAP in December, 1998 with 4,444 students between grades 7 - 12 participating. Results are being disseminated to parents, students, faculty, youth serving agencies and the faith community. Currently two additional school district are planning for TAP FY 2000.

Other SNHC efforts include facilitation of a neighborhood task force in Nashua that has enhanced communication with local officials and other community stakeholders and training youth facilitators at Goffstown Area High School to examine issues of school violence, and increased communication.

Respectfully Submitted,

Daniel F. Reidy, Administrator
Cooperative Extension

HILLSBOROUGH COUNTY REGISTRY OF DEEDS F/Y 99 ANNUAL REPORT

The Registry of Deeds generated \$3,222,593.41 in revenue for fiscal year 1999. There were 106,492 documents recorded. This has been the highest volume year in the history of the Registry. Over 15 million in real estate transfer fees were remitted to the New Hampshire Department of Revenue Administration.

The sale of CD-ROM indexes and images continues to grow. The creation of our own website is a future reality. The users' fee has increased our revenue by \$369,397.03. This money is being utilized for new equipment, optical imaging conversion projects and expanding customer services. These funds reduce my budget.

I am fortunate to have the support of a professional staff and dedicated Deputy, Annette Jacques. Representative Milligan, Chairman and Representative Melcher, Vice-Chairman of my budget committee and the committee members continue their hard work. You, the Commissioners, the Executive Committee, and the Delegation are to be commended for your interest and direction. All have contributed to the success of the Registry. The Hillsborough County Registry of Deeds continues to be a model for Registries throughout New England.

Respectfully submitted,

Judith A. MacDonald
Registrar of Deeds

HILLSBOROUGH COUNTY REGISTRY OF DEEDS

F/Y 99

INCOME STATEMENT

REVENUE

Other Fees	\$2,154,884.87
4% Commission	\$ 662,290.12
Copy Fees	\$ 364,917.51
Sheriff's Fees	\$ 7,458.00

Sub Total \$3,189,550.50

Less Refunds (\$ 227.01)

Less Unpaid Deposited Items (\$ 5,960.80)

Total \$3,183,362.69

RECEIVABLES

Recording and Copy Fees \$ 40,745.96

Total \$3,224,108.65

Less Bad Debts (\$ 1,515.24)

GRAND TOTAL \$3,222,593.41

1999 ANNUAL REPORT OFFICE OF THE HILLSBOROUGH COUNTY SHERIFF

The Office of the Hillsborough County Sheriff continues to provide professional service to the people of the state's largest populated county. The workload of this office is directly proportional to the large population in the southern tier of our state. The Office of the Sheriff has a variety of duties and responsibilities. Here in Hillsborough County, this office serves the two largest populated cities in New Hampshire, Manchester and Nashua, as well as twenty-nine towns. A number of these towns are among the largest in the state. Law enforcement responsibilities dictate that deputies need to be ready and trained to deal with any situation as they occur in addition to the job functions of this office as listed in this report. A statistical summary for activities of the Office of the Sheriff is included at the end of this report.

The following is a summary of the five divisions of the Office of the Hillsborough County Sheriff:

TRANSPORT DIVISION

The Transport Division is primarily responsible for prisoner transport and custody, to and from correctional facilities from around New Hampshire. The additional funding this year by the county delegation for two new deputies to be assigned primarily to the transport division will assist us in accomplishing the responsibilities of this office. This year, since HB 204 became law, the Sheriff's Office has the added responsibility of transporting inmates to and guarding people in custody at the nine District and Municipal Courts in Hillsborough County, in addition to the two Superior Courts in Hillsborough County. It is possible to have 32 courtrooms (and judges) in session at the same time, with up to twice that number of court officers on duty protecting the courts and guarding prisoners.

The challenge is to continue to handle and accommodate orders from the courts to transport, guard and then return prisoners and juvenile offenders from locations across New Hampshire. In addition, those prisoners requiring medical or psychiatric treatment must be transported and guarded at medical facilities. In all, we annually perform more than 8,300 prisoner transports. I continue to be concerned that the pressure to transport more prisoners faster, to and from more distant locations around the state increases the risks to my deputies, court staff and the general public. Anytime an inmate is outside the secure confines of a correctional facility, the opportunity for escape is greatly enhanced. Continual training is critical to maintaining our deputies' proficiency and in turn, minimizing potential liability to the county and its taxpayers. The best defense against potential liability for the county is to properly train and equip those deputies involved.

CIVIL DIVISION

The Civil Division is responsible for serving all types of civil process from courts, not just in New Hampshire, but from around the country, if the person being served resides in Hillsborough County.

Increasing numbers of domestic violence issues and child custody/restraining orders continue to keep our deputies busy. Enforcement of these types of orders consume numerous man hours.

The deputies assigned to the civil division provide a neutral, professional presence enforcing orders of the court, in what are in many circumstances, divisive and volatile issues, involving family disputes, custody disputes, landlord and tenant disputes and domestic violence matters. The importance of the neutral presence of a deputy sheriff insures that the legal rights of all parties in these types of issues are maintained. In addition, sensitive court orders, particularly child custody issues and landlord/tenant matters are handled by this office in a fair and professional manner.

In addition, the Civil Division also logs all writs received for service, prepares invoices and processes the returns of service for each individual writ. The Civil Division also handles all civil bench warrants issued by the District Courts around the state. This office continues to process and clear a large number of civil bench warrants, the majority of which involve small claim disputes, and a defendant's failure to appear in court.

CRIMINAL DIVISION

The Criminal Division is responsible for locating fugitives and persons wanted on Superior Court charges. Many of these fugitives are dangerous felons that have fled the state. Investigations by this office in cooperation with other law enforcement agencies across the country continue to result in many arrests.

In addition to these duties, this division also tracks down those dead beat parents trying to duck their support obligations both to their children and to the people of our state who have had to pick up the expense for their child support responsibilities.

COMMUNICATIONS DIVISION

Our Communication Center continues to provide emergency dispatch services, twenty-four hours a day, seven days a week to the following towns:

POLICE

Francetown, Greenfield, Litchfield, Mason, New Ipswich, Peterborough, Temple

EMS (AMBULANCE)

Mason, Souhegan Valley Ambulance

HIGHWAY

Mason, New Ipswich, Temple

FIRE

Mason

Revenues from the above services in the Communication Center help to reduce the tax rate.

A statistical summary is included at the end of my report.

COURT SECURITY DIVISION

This year, this office assumed responsibility for providing court officers to hold inmates in custody at the District Courts around the county. This transition has been smooth and I am pleased with the results of the new responsibilities to date. The job of guarding inmates at the District Court level is a very serious one. Some of these prisoners are still under the effects of drugs and/or alcohol abuse during arraignment following initial arrests off the street, creating at times even more volatility in our courthouses. Continuing training of our court security officers is the key to maintaining a safe and secure environment in our courthouses.

Our court security divisions at the Superior Courts both in Nashua and Manchester continue to insure a safe and secure environment for the court and public to conduct judicial proceedings.

The numbers of people in and out of our courthouses continues to grow. Also, the court dockets around the county continue to expand, resulting in an increase in the number of hours judges spend on the bench in court.

SUMMARY

As I complete my seventh year as your county Sheriff, I will continue my commitment to the citizens of Hillsborough County to provide a high quality of service in a fiscally conservative manner. I will continue to assist the local, state and federal police agencies around the county wherever and whenever possible. I was pleased to continue to be a part of ‘*Operation Streetsweeper*’, a multi-agency effort to rid Manchester’s inner city streets of the scourge of illegal drug houses and associated illegal narcotic activities. This operation has resulted in reassuring the vast majority of law abiding citizens living in the affected neighborhoods that the streets are safer for them and their children.

On a more positive note, our participation in a crime prevention initiative for senior citizens, called the Triad Program, with the Manchester Police Senior Services Unit continues as time allows. TRIAD is a national crime prevention initiative to provide crime prevention tips to our senior citizens and reduce their fear of crime, enhancing their quality of life. It is my goal to expand this program into other areas of the county in the coming years. This past year’s focus has been on talking with our seniors about telephone scams and frauds.

In conclusion, I wish to thank the Board of County Commissioners; my staff and deputies based both in Manchester and Nashua; other county Departments; the members of the New Hampshire Legislature; the Justices of the Superior, District and Municipal Courts across the county and their staffs; the members of the Bar Association; federal, state and local police agencies; my fellow Sheriffs from around the state; and the citizens of the county for their continued support.

Respectfully submitted,

Walter A. Morse, Sheriff

OFFICE OF THE HILLSBROUGH COUNTY SHERIFF
1999 STATISTICAL SUMMARY
JULY 1, 1998 - JUNE 30, 1999

COMMUNICATIONS DIVISION

Computer Log Entries	92,894
Telephone Calls Received	146,298
Radio Transmissions	588,745
Revenue	\$47,922

COURT SECURITY DIVISION

• Revenue, AOC reimbursement	\$504,268
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CIVIL

Writs Processed/Served	23,412
Revenue	\$362,382
• Assets recovered and dispersed	\$95,117

TRANSPORTATION

Prisoners Transported	8,285
• Revenue, U.S. Marshal Transports	\$11,070

CRIMINAL DIVISION

Felony Capias Received	522
Felony Capias Processed	472
Bench Warrants Received	1,209
Bench Warrants Processed	1,247
Child Support Capias Received	235
Child Support Capias Processed	225
Equity Capias Received	29
Equity Capias Processed	32
Total New Warrants Received	1,970
Total Warrants Processed	1,976
Total bail collected	\$76,201
Extraditions Performed	109

Reimbursement from Extraditions	\$ 28,195
TOTAL Bail collected	\$76,201
TOTAL Assets recovered and dispersed	\$ 95,117
 TOTAL Revenue	 \$925,642

HILLSBOROUGH COUNTY ATTORNEY

1999 ANNUAL REPORT

With the arrival of fall of 1999 comes the directive from the Business Office, mandating that we prepare the annual reports for 1999 or suffer the consequences. Accordingly, the Hillsborough County Attorney's Office respectfully submits its annual report for Commissioners and all interested parties. That process is and will become easier because we have been fortunate enough to be provided with the necessary resources to obtain desktop computer stations for most of the members of our staff. That equipment allows our entire office to become even more efficient, and accomplish many important steps in the process of prosecution here in Hillsborough County.

We have, again, this year made every effort to live up to the expectations of the County Commissioners and the Executive Committee and the full delegation in keeping a close eye on the operational expense of the County Attorney's Office. Accordingly, the preparation of the budget for this year has focused on keeping costs in check, and operating as economically as is humanly possible.

As has always been the case, the major focus of the Hillsborough County Attorney's Office is and continues to be the prosecution of felony crimes and misdemeanor offenses committed within our County. Once again, the subject of domestic violence and its prosecution leads the interest of our community and our law enforcement branches during the year of 1999. The message has been sent and clearly heard by all members of the community that the subject of domestic violence is one that will not be ignored and will be responded to most aggressively by the law enforcement and prosecutorial community. Not surprisingly, both the district and superior courts find themselves extremely busy in the processing of domestic violent offenses. Once again our office and the Manchester Police Department are the beneficiaries of the Violence Against Women Grants, originating with the federal government and overseen by the Attorney General's Office. The sole focus of these grants is to address the issue of domestic violence. Our office is extremely fortunate to have the resources available, allowing us to maintain a specialized district court domestic violence prosecutor to handle those very challenging cases in the Manchester District Court. Our grant providers still consider those cases to be of such a significant nature that we have been able to place a domestic violence prosecutor in the district court. A key to the success of the program rests upon the cooperative working efforts of the Manchester Police Department, the Department of Corrections and the Americorp Advocates Group. The Manchester District Court's significant docket is dominated by domestic violence cases, which can take up as much as forty percent of its working day to resolve. The experts in those various agencies feel that the most effective way to address the issue is to work together as a team to resolve the misery of domestic violence. Accordingly, the combined efforts of the expertise and personnel of the federal, state, county and municipal governments do much to provide safety for those individuals who might otherwise continue to be the victims of

domestic violence.

The Hillsborough County Attorney's Office continues to rely on the invaluable assistance of the Witness Advocate Program and the miraculous tasks they accomplish. Our program director, Catherine McNaughton and her staff work closely with the victims of violent crimes, making it possible for them to deal with the challenges of pre-trial stress and, ultimately, to testify in those most difficult cases. That preparation allows us to develop a meaningful working bond between the victims and counsel who prosecute their cases in the superior court. Our success in those cases is dependant upon the strength of that relationship that ultimately develops between our victims and the staff attorneys in our office. We are all eternally grateful to Director McNaughton and her staff for their professional and personal commitment to dealing with the victims of violent crimes and assisting them through the challenging process of appearing in criminal trials for the State of New Hampshire.

1999 has again seen a significant number of individuals who would attempt to sell controlled substances here in Hillsborough County. Sadly, those people seem to ignore the fact that we actively investigate and prosecute violations of the Controlled Drug Act here, in Hillsborough County. Though the resources are limited, we enjoy the full involvement and cooperation of the United States Attorney's Office, the DEA, the INS, the FBI, the State Police, the Hillsborough County Sheriff's Office, the Manchester Police Department and Hillsborough County Attorney's Office. All those agencies work together as a team to combat the ongoing problem of drug sales here, in Hillsborough County. As in past years, one of the leaders in that fight has been United States Attorney Paul Gagnon who, along with his staff and members of the federal law enforcement community, has continued to pursue Operation Street Sweeper in Hillsborough County. As a result of that initiative, a significant number of indictments, warrants, arrests and prosecutions have followed and sent the very strong message to drug dealers that the streets and neighborhoods of this County will not be a safe haven for drug traffickers. Prosecutions from those investigations and sweeps have resulted in convictions both in the United States Federal Court, in Concord, and the Superior Court in Hillsborough County. The cooperative effort is equally strong between the members of the Attorney General's Office and the Hillsborough County Attorney's Office, and the efforts of Assistant Attorney General Brian Graf and Jane- Ellen Young, whose major focus is the prosecution of large drug transactions, continues to send a strong anti-crime message throughout the community. With the resources made available to the Hillsborough County Attorney's Office through the Attorney General's Office for a federal drug prosecutor, we have been able to go forward with a superior court level drug prosecutor in the person of Kristin Wilson, who sends the strong and clear message that those who deal drugs do time.

For the second year in a row, the Hillsborough County Attorney's Office participated in a federally funded DWI Sobriety Checkpoint Program. Working alongside the New Hampshire State Police, the Manchester Police Department and Hillsborough County Sheriff's Office, we had Assistant County Attorney Arthur Gatzoulis put on an educational program for checkpoint officers in advance of the carrying out of the program. The checkpoints were set up at various locations in Manchester on April 10, 1999 and Merrimack on March 27, 1999. These checkpoints were successful and a number of DWI and related offense arrests were made at these

sites. Our office worked closely in conjunction with Assistant Deputy Commissioner of Safety John Steven, who has been one of the major motivating parties in this program. Hillsborough County and our office continue to enjoy an effective and beneficial relationship with the Department of Safety and Attorney Steven.

The year of 1999 has again been a banner year for the Manchester District Court and its Chief Justice William Lyons and Associate Justice Norman Champagne. Both justices rely primarily on Clerk Paula Hurley to move forward a huge docket that might compromise other court systems. Our office has been fortunate to be represented in the Manchester District Court by our Domestic Violence Prosecutor Jennifer Sandoval, who is a recent addition to our office and the district court. Attorney Sandoval works in the same setting as the attorneys who work for City Solicitor Tom Clark, all of whom are exceedingly busy and responsible for a tremendous caseload. Notwithstanding all of the work performed in the Manchester District Court, it appears that the busiest district court in the state is the Nashua District Court, currently presided over by Justice Philip Howorth and Associate Justice Thomas Bamberger. While both the staff in the Manchester and Nashua District Courts are overworked, they both represent a remarkable commitment of the legal community to insure that justice is dispensed in a timely and fair fashion.

Both superior courts in Hillsborough County, North and South, are being managed and overseen by their respective clerks, John Safford in the North and Marshall Buttrick in the South, with great efficiency and expertise. The support staff that both clerks rely upon are talented, capable and experienced personnel, who handle huge caseloads. While the importance of the cases that they handle and the numbers of them seem to be ever increasing, they do so in an efficient and speedy fashion. Working with personnel in the clerk's office in both the North and South Superior Courthouses here, in Hillsborough County, our staff does an excellent job in completing the additional responsibilities in two superior courts. The personal energies and commitments our staff puts forth in working with both clerk's offices continues to make me proud to work with people who are ready to make such an important and personal sacrifice.

A day does not go by that our department does not field questions from the police departments of the 29 towns and two cities, which comprise the police departments of Hillsborough County. In working with them on a daily basis, we continue to be impressed with the tremendous caliber of men and women who devote their professional lives to law enforcement and the protection of our community. It is obvious to us that they contribute far more in the war against crime than their compensation mandates. As in the past, we as members of that community owe them a tremendous debt of gratitude and appreciation for the sacrifice they make daily, allowing us to live our lives in safety.

The year of 1999 has continued to remind us of the importance of our working relationship with the Attorney General's Office. Attorney General Philip McLaughlin is always ready, willing and able to assist us and support our law enforcement efforts here in Hillsborough County. His staff is ready and willing, on a daily basis, to assist us in the fight against crime here, in the State of New Hampshire. His Grant Coordinator, Mark Thompson, continues to be highly supportive of our efforts in the war against drug trafficking and domestic violence here in Hillsborough

County. Without his continued assistance and support, it would be highly unlikely that the Hillsborough County Attorney's Office could fund the Drug Prosecutor's and the Domestic Violence Prosecutor's positions that are available to us through the federal grants that are overseen and approved by Mr. Thompson. The quality of the work of the Appellate Division of the Attorney General's Office in handling matters that go from the Hillsborough County Superior Court to the Supreme Court continue to be of the highest caliber. We continue to express our grateful appreciation to Attorney General McLaughlin and the members of his staff for all their help and support that they've provided to our office over the year.

1999 was, again, a very busy year in Hillsborough County regarding work done by our County Commissioners and the Executive Committee. Those complex and challenging matters are handled, again, by our expert in the field, Attorney Carolyn Kirby, who has proven to be an invaluable asset to the Commissioners and the Executive Committee in resolving those civil matters which are of such significance to all of us in the County. Once again Attorney Kirby's ability to resolve these cases allow the County to save much in terms of the expenditure of valuable resources. She accomplished this while resolving the civil cases in a most positive fashion for the County. It is important that all appreciate that the cost of insurance premiums are kept in check through the use of Attorney Kirby's talents and expertise in the field. The Executive Committee and the Commissioners continue to express their appreciation for the work she does and they recognize the countless benefits that we all enjoy as a result of her presence here. In the area of civil law, Attorney Kirby continues to deal with such issues of personnel litigation filed here, in the superior court. She also handles pleadings filed by inmates and detainees held here, in the Hillsborough County Department of Corrections and the New Hampshire State Prison. Inmates representing themselves regularly file claims with the Federal District Court in Concord on matters which include complaints ranging from the medical treatment at the Department of Corrections to issues of religious freedom. We continue to enjoy success in refuting those claims, which reflects positively on the County.

Labor issues continue to have great significance to us and to Attorney Kirby. Arbitration cases and awards are generally resolved in favor of the County. Attorney Kirby's responsibilities in dealing with management of personnel, inmates and residents at the Nursing Home continually have far reaching ramifications which we are able to resolve positively. Her counsel to the Sheriff's Office on issues ranging from auctions to the transport of prisoners occurs daily. General advice on contracts, service agreements and vendor issues assists in the smooth operations of all departments and is often unseen but noteworthy. A particular benefit to having the civil position is the availability of a lawyer to address late breaking issues that impact the County when the departments require a voice before the courts. We are pleased to provide this service.

Staff attorneys from our office continue to appear on behalf of the State of New Hampshire at extradition hearings, habeus corpus hearings, sentence reduction hearings, bail appeals from our court and parole board hearings. The number of these cases increase on a regular basis. We are also asked to handle matters for states other than New Hampshire to assist them in the handling of out-of-state subpoena matters. In matters of this type, demanding states other than New Hampshire look for us to handle the courtroom proceedings that involve them locating and

bringing witnesses from New Hampshire back to states in which trials of great significance are scheduled. It goes without saying that these efforts utilize time and resources to a staff already dealing with a heavy workload. Notwithstanding that, we enjoy appearing at parole hearings held at the New Hampshire State Prison, where our objections to the early release of violent criminals can be said to have provided safety for the historical victims of crimes. We continue to do all that is legally and humanly possible to insure that the truth in sentencing statutes continue to have meaning for all members of the public, and particularly victims of violent crime.

The daily efforts demonstrated by the members of the Hillsborough County Attorney's Office brings about the tremendous successes that we achieve. We are the beneficiaries of the intern programs that exist at educational institutions located throughout the State of New Hampshire and in neighboring states. Schools such as St. Anselm's College, the University of New Hampshire, Notre Dame College, Franklin Pierce Law School and Suffolk University Law School just to name a few make it possible for our personnel to serve this ever growing community in its legal needs. The Hillsborough County Attorney's Office continues to be grateful and appreciative of the generous contributions that the educational community provides our staff in the persons of interns who assist us with the increasingly challenging day to day job of representing Hillsborough County.

As has been said in the past but continues to be a daily truth, I continue to be so impressed and appreciate the continued help and assistance we receive from Hillsborough County Commissioners Rhona M. Charbonneau, Carol H. Holden and John J. McDonough. Resources made available to us as a result of the cooperation and support of the Executive Committee and the full Delegation for Hillsborough County make it possible for us to keep in stride with the apparently unlimited resources made available to the Public Defender and the defense bar. Without these essential working resources we would not be able to keep ahead of the defense bar in its efforts to insure the protection of the defendant's Constitutional rights. The County Attorney's Office is equally grateful to the community for its continued support of the work we do and the contribution that we make in insuring that they are well represented in the Superior Court. We again look forward to an exciting upcoming year in working here in the Superior Court. Invaluable assistance has continued to be provided to us in a limitless fashion by Delegation Coordinator Marsha Rusch, Business Manager Kathleen H. Giacomponello, Sheriff Walter Morse and the members of his staff, Department of Corrections Superintendent James M. O'Mara, Jr., along with the staff of the Hillsborough County Department of Corrections, Administrator of the Hillsborough County Nursing Home Bruce Moorehead and the members of his staff, Hillsborough County Register of Deeds Judith A. MacDonald and her staff, Human Service Administrator Ellen-Ann Robinson and her staff, Hillsborough County Register of Probate Robert Rivard and Cooperative Extension Administrator, Daniel Reidy. We are today, as in the past, forever indebted and thankful for the support and cooperation of all governmental agencies in our work here in the Hillsborough County Attorney's Office. Without the continued support and cooperation we would not be able to accomplish the successes that we have had in the year of 1999. We look forward to another challenging and exciting year in 1999. We hope to do so with the continued success that we have seen in recent years. On behalf of all members of the staff at the Hillsborough County Attorney's Office and myself, I thank you for the exciting

opportunity to serve the Commissioners, the Executive Committee, the full Delegation and the public in 1999. We look forward to that continued challenge, responsibility and thrill in 2000.

Respectfully submitted,

Peter McDonough
Hillsborough County Attorney

COUNTY OF HILLSBOROUGH, NEW HAMPSHIRE

GENERAL PURPOSE FINANCIAL STATEMENTS
WITH SUPPORTING SCHEDULES

FOR THE FISCAL YEAR ENDED JUNE 30, 1999

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Combining and Individual Fund Financial Statements

General Fund

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INDEPENDENT AUDITOR'S REPORT

MASON + RICH

September 3, 1999

PROFESSIONAL
ASSOCIATION

CERTIFIED
PUBLIC
ACCOUNTANTS

Board of County Commissioners
County of Hillsborough, New Hampshire

We have audited the accompanying general purpose financial statements of the County of Hillsborough, New Hampshire as of and for the year ended June 30, 1999 as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as discussed in the following paragraph, we conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Government Accounting Standards Board Technical Bulletin 98-1, Disclosures about Year 2000 Issues, requires disclosures of certain matters regarding the year 2000 issue. The County of Hillsborough has included such disclosures in Note 12. Because of the unprecedented nature of the year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Accordingly, insufficient audit evidence exists to support the County of Hillsborough's disclosures with respect to the year 2000 issue made in Note 12. Further, we do not provide assurance that the County of Hillsborough is or will be 2000 ready, that the County's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the County does business will be year 2000 ready.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to examine the evidence regarding year 2000 disclosures, the combined financial statements referred to above present fairly in all material respects, the financial position of the County of Hillsborough, New Hampshire at June 30, 1999 and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The accompanying individual fund financial statements listed as supporting schedules in the table of contents are presented for purposes of additional analysis and are not a required part of the combined financial statements and in our opinion, are fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Respectfully submitted,

Mason + Rich, P.C.

MASON + RICH PROFESSIONAL ASSOCIATION
Certified Public Accountants

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
PRIVATE COMPANIES
PRACTICE SECTION

COUNTY OF HILLSBOROUGH, NEW HAMPSHIRE
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1999

	Governmental Fund Types			Proprietary Fund Type	Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Agency	General Fixed Assets	Long-Term Debt	
ASSETS								
Cash	\$7,976,783	\$ -	\$ -	\$7,955	\$443,658	\$ -	\$ -	\$8,428,396
Temporary Investments	14,487,537	-	-	-	-	-	-	14,487,537
Accounts Receivable	46,205	-	-	1,702,719	-	-	-	1,748,924
Due from Other Funds (Note 2)	1,673,072	369,634	762,647	-	32,351	-	-	2,837,704
Due from Other Governments	1,066,166	-	-	-	-	-	-	1,066,166
Inventories	-	-	-	37,031	-	-	-	37,031
Prepaid Expenses	2,753	-	-	-	-	-	-	2,753
Property, Plant and Equipment (Net of Accumulated Depreciation) (Note 3)	-	-	-	2,267,823	-	30,418,981	-	32,686,804
Amount to be Provided for Retirement of Long-Term Debt	-	-	-	-	-	-	4,200,000	4,200,000
TOTAL ASSETS	\$25,252,516	\$369,634	\$762,647	\$4,015,528	\$476,009	\$30,418,981	\$4,200,000	\$65,495,315 (Continued)

The Accompanying Notes are an Integral Part of This Financial Statement

COUNTY OF HILLSBOROUGH, NEW HAMPSHIRE
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1999

	Governmental Fund Types			Proprietary Fund Type	Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Agency	General Fixed Assets	General Long-Term Debt	
LIABILITIES AND FUND EQUITY								
Liabilities								
Accounts Payable	\$5,587,711	\$67,839	\$ -	\$ -	\$ -	-	\$ -	\$5,655,550
Contracts Payable	-	-	-	17,027	-	-	-	17,027
Accrued Expenses	258,387	3,370	-	329,793	-	-	-	591,550
Due to Other Funds (Note 2)	1,145,670	-	-	1,672,077	19,957	-	-	2,837,704
Accrued Sick/Vacation Days	-	-	-	121,811	-	-	-	121,811
Due to Specific Individuals	-	-	-	-	456,052	-	-	456,052
Bonds and Notes Payable	-	-	-	-	-	-	-	-
Total Liabilities	6,991,768	71,209	-	2,140,708	476,009	-	4,200,000	4,200,000
							4,200,000	13,879,694
Fund Equity and Other Credits								
Contributed Capital: Intergovernmental	\$ -	\$ -	\$ -	3,033,502	\$ -	-	\$ -	3,033,502
Investment in General Fixed Assets	-	-	-	-	-	30,418,981	-	30,418,981
Retained Earnings (Deficit)	-	-	-	(1,158,682)	-	-	-	(1,158,682)
Fund Balance:								
Reserved for Encumbrances	3,884,058	-	-	-	-	-	-	3,884,058
Reserved for Oil Spill Clean Up	-	-	-	-	-	-	-	-
Reserved for Contingent Liabilities	667,978	-	-	-	-	-	-	667,978
Reserved for Specific Capital Outlay	-	-	762,647	-	-	-	-	762,647
Designated for Specific Purpose	-	298,425	-	-	-	-	-	298,425
Unreserved:								
Undesignated	13,708,712	-	-	-	-	-	-	13,708,712
Total Fund Equity and Other Credits	18,260,748	298,425	762,647	1,874,820	-	30,418,981	-	51,615,621
TOTAL LIABILITIES AND FUND EQUITY	\$25,252,516	\$369,634	\$762,647	\$4,015,528	\$476,009	\$30,418,981	\$4,200,000	\$65,495,315

The Accompanying Notes are an Integral Part of This Financial Statement

COUNTY OF HILLSBOROUGH, NEW HAMPSHIRE
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES
 FOR THE FISCAL YEAR ENDED JUNE 30, 1999

	Governmental Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	
<u>Revenues</u>				
Taxes	\$33,751,955	\$ -	\$ -	\$33,751,955
Intergovernmental	-	682,993	-	682,993
House of Corrections	7,012,179	-	-	7,012,179
Charges for Services	4,590,021	42,046	-	4,632,067
Sale of Property	-	-	-	-
Rent	392,872	-	-	392,872
Interest	960,457	-	-	960,457
Miscellaneous	716,802	-	-	716,802
Total Revenues	<u>47,424,286</u>	<u>725,039</u>	<u>-</u>	<u>48,149,325</u>
<u>Expenditures</u>				
Current:				
General Government	8,321,192	820,459	-	9,141,651
Public Safety	10,536,959	-	-	10,536,959
Human Services	16,324,500	-	-	16,324,500
Debt Services: Principal	1,400,000	-	-	1,400,000
: Interest	513,033	-	-	513,033
Capital Outlay	96,500	-	36,707	133,207
Total Expenditures	<u>37,192,184</u>	<u>820,459</u>	<u>36,707</u>	<u>38,049,350</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>10,232,102</u>	<u>(95,420)</u>	<u>(36,707)</u>	<u>10,099,975</u>
<u>Other Financing Sources (Uses)</u>				
Operating Transfers In	336,012	-	-	336,012
Operating Transfers (Out)	-	-	-	-
Total Other Financing Sources (Uses)	<u>336,012</u>	<u>-</u>	<u>-</u>	<u>336,012</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	<u>10,568,114</u>	<u>(95,420)</u>	<u>(36,707)</u>	<u>10,435,987</u>
Fund Balances, Beginning of Year,	<u>7,692,634</u>	<u>393,845</u>	<u>799,354</u>	<u>8,885,833</u>
Fund Balances, End of Year	<u>\$18,260,748</u>	<u>\$298,425</u>	<u>\$762,647</u>	<u>\$19,321,820</u>

The Accompanying Notes are an Integral Part of This Financial Statement

COUNTY OF HILLSBOROUGH, NEW HAMPSHIRE
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET (NON-GAAP) AND ACTUAL - GENERAL FUND TYPES
FOR THE FISCAL YEAR ENDED JUNE 30, 1999

	General Fund		Budgeted Special Revenue Funds	
	Budget	Actual	Variance Favorable (Unfavorable)	Variance Favorable (Unfavorable)
Revenues				
Taxes	\$33,751,589	\$33,751,955	\$366	\$ -
House of Corrections	6,487,326	7,012,179	524,853	-
Charges for Services	3,856,501	4,590,021	733,520	42,046
Sale of Property	650,000	-	(650,000)	(118,176)
Rent	275,000	392,872	117,872	-
Interest	850,000	960,457	110,457	-
Miscellaneous	37,500	716,802	679,302	-
Total Revenues	45,907,916	47,424,286	1,516,370	42,046
Expenditures				
Current:				
General Government	10,029,078	8,321,192	1,707,886	160,222
Public Safety	12,167,080	10,536,959	1,630,121	-
Human Services	23,283,626	16,324,500	6,959,126	-
Debt Service: Principal	1,400,000	1,400,000	-	-
Interest	582,736	513,033	69,703	-
Capital Outlay	96,500	96,500	-	-
Total Expenditures	47,559,020	37,192,184	10,366,836	160,222
Excess (Deficiency) of Revenues Over Expenditures	(1,651,104)	10,232,102	11,883,206	42,046
Other Financing Sources (Uses)				
Operating Transfers In	645,621	336,012	(309,609)	-
Operating Transfers Out	(639,190)	0	639,190	-
Total Other Financing Sources (Uses)	6,131	336,012	329,881	-
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses) (Budgetary Basis - Note 6)	(1,644,973)	10,568,114	12,213,087	42,046
Adjustments to Budgetary Basis:				
Nonbudgeted Special Revenue Funds				
Not Included in Adopted Budget	-	-	-	(137,466)
Human Services Accrual-June 30, 1998	-	-	-	-
Human Services Accrual-June 30, 1999	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses) (GAAP Basis)	(1,644,973)	10,568,114	12,213,087	137,466
Fund Balance, Beginning of Year	7,692,634	7,692,634	-	393,845
Fund Balance, End of Year	\$6,047,661	\$18,260,748	\$12,213,087	\$573,357

The Accompanying Notes are an Integral Part of This Financial Statement

COUNTY OF HILLSBOROUGH, NEW HAMPSHIRE
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
PROPRIETARY FUND TYPES
FOR THE FISCAL YEAR ENDED JUNE 30, 1999

	Enterprise Hillsborough County Home
<u>Operating Revenues</u>	
Charges for Services:	
Social Security, VA, Other Retirement	\$1,804,830
Medicaid and Medicare	11,350,499
Private	893,731
Therapy and Hospice Ancillary	426,752
Other:	
Medicaid Proportional Share	1,149,313
Physician's Services	109,961
Insurance Refunds and Miscellaneous	150,248
Total Operating Revenues	<u>15,885,334</u>
<u>Operating Expenses</u>	
Administration	1,023,408
Plant Maintenance	725,722
Dietary	1,429,538
Nursing	8,248,125
Laundry and Linen	333,492
Housekeeping	561,414
Pharmacy and Physician	148,558
Restorative Services	842,775
Social Services	193,567
Barber and Beauty Shop	42,996
Enhanced Living Unit	1,951,728
Hospice	75,334
Depreciation	263,699
Total Operating Expenses	<u>15,840,356</u>
Operating Income (Loss)	44,978
<u>Other Financing Sources (Uses)</u>	
Operating Transfers Out: To General Fund	(336,012)
Total Other Financing Sources (Uses)	<u>(336,012)</u>
Net Income (Loss)	(291,034)
Retained Earnings (Deficit), Beginning of Year	<u>(867,648)</u>
Retained Earnings (Deficit), End of Year	<u><u>(\$1,158,682)</u></u>

The Accompanying Notes are an Integral Part of this Financial Statement

COUNTY OF HILLSBOROUGH, NEW HAMPSHIRE
STATEMENT OF CASH FLOWS
PROPRIETARY FUND TYPES
FOR THE FISCAL YEAR ENDED JUNE 30, 1999

	Enterprise Hillsborough County Home
<u>Cash Flows From Operating Activities</u>	
Net Operating Income (Loss), Exhibit D	<u>\$44,978</u>
Adjustments to Reconcile Net Operating Income (Loss) To Net Cash Provided by Operating Activities:	
Depreciation	263,699
Change In Operating Assets and Liabilities:	
(Increase) Decrease in Operating Assets:	
Accounts Receivable	(316,837)
Inventories	(22,651)
Increase (Decrease) in Operating Liabilities:	
Accounts Payable	(7,800)
Accrued Expenses	325,233
Due to Other Funds	(188,328)
Other Operating Liabilities	(7,126)
Total Adjustments	<u>46,190</u>
Net Cash Provided by Operating Activities	<u>91,168</u>
<u>Cash Flows from Noncapital Financing Activities</u>	
Operating Transfers In (Out) from/to Other Funds	<u>(389,657)</u>
<u>Cash Flows from Capital and Related Financing Activities</u>	
Acquisition of Property, Plant and Equipment	298,868
Net Cash Provided by Capital and Related Financing Activities	<u>298,868</u>
Increase (Decrease) in Cash and Cash Equivalents	379
Cash and Cash Equivalents, Beginning of Year	<u>7,576</u>
Cash and Cash Equivalents, End of Year	<u><u>\$7,955</u></u>

The Accompanying Notes are an Integral Part of this Financial Statement

COUNTY OF HILLSBOROUGH, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of Hillsborough, New Hampshire conform to generally accepted accounting principles as applicable to governmental units, except as noted in the following summary of the more significant policies:

A. Reporting Entity

The accompanying financial statements include the transactions of all funds and account groups of the County of Hillsborough, New Hampshire and other governmental organizations included in the County's reporting entity because of the significance of their operations or financial relationships with the County in accordance with criteria set by the Government Accounting Standards Board. These funds are established under the authority of the County Charter and their operations as reflected in these financial statements are those under the control of the County's governing body. The account groups are those required by financial reporting standards for governmental units.

B. Basis of Presentation

I. Fund Accounting

The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following fund types and account groups are used by the County.

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the County. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds (Juvenile Incentive Funds) are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

Capital Projects Funds - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by special assessments or enterprise operations.

(Continued)

COUNTY OF HILLSBOROUGH, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

PROPRIETARY FUNDS

Enterprise Funds - Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

FIDUCIARY FUNDS

Agency Funds - Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Agency Funds include Patient Funds, Deceased Patients Funds, Sheriff's Escrow Fund, Inmates Savings Fund, Correction's Canteen Fund, Courthouse Canteen Funds and Correction's Commissary.

II. Account Groups

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

General Fixed Assets Account Group

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. No depreciation has been provided on general fixed assets.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair market value on the date donated.

General Long-Term Debt Account Group

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

(Continued)

COUNTY OF HILLSBOROUGH, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Non-current portions of long-term receivables due to governmental funds are reported on their balance sheets, in spite of their spending measurement focus. Special reporting treatments are used to indicate however, that they should not be considered "available spendable resources," since they do not represent net current assets. Recognition of governmental fund type revenues represented by non-current receivables is deferred until they become current receivables. Non-current portions of long-term loans receivables are offset by fund balance reserve accounts.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures of fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

The proprietary funds are accounted for on a cost of services or "capital maintenance" measurement focus. This means that all assets and all liabilities (whether current or non-current) associated with their activity are included on their balance sheets. Their reported fund equity (net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net total assets.

Depreciation of all exhaustible fixed assets used by proprietary funds is charged as an expense against their operations. Accumulated depreciation is reported on proprietary fund balance sheets. Depreciation has been provided over the estimated useful lives using the straight line method. The estimated useful lives are as follows:

Buildings	5 to 70 Years
Equipment	3 to 20 Years

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Property tax revenues (taxes) are collected for the County by the Towns and Cities in the County and are remitted to the County annually in December. Accordingly, tax revenues are recognized in the year for which taxes have been levied.

Licenses and permits, charges for services and other revenues are recorded as revenues when received in cash as they are generally not measurable until actually received. Investment earnings are recorded as earned if they are both measurable and available.

(Continued)

COUNTY OF HILLSBOROUGH, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

In applying the susceptible to accrual concept to intergovernmental revenues (grants, subsidies and shared revenues), the legal and contractual requirements of the numerous individual programs are used as guidance. There are however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the County; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to the purpose of expenditures and nearly irrevocable, i.e., equal employment opportunity. These resources are reflected as revenues at the time of receipt or earlier if they meet the criteria of availability.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include principal and interest on general long-term debt which is recognized when due.

All proprietary funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned and their expenses are recognized when they are incurred.

D. Budgets and Budgetary Accounting

Hillsborough County observes the following procedures in establishing the budgetary data reflected in the financial statements:

1. The County Commissioners deliver or mail to each member of the County Convention and to the Chairman of the Board of Selectmen in each Town and the Mayor of each City within the County and to the Secretary of State prior to June 1 annually their itemized budget recommendations together with a statement of actual expenditures and income for at least nine months of the preceding fiscal year.
2. Within ten to twenty days after the mailing of the budget, a public hearing is held on the budget estimates as submitted by the Commissioners.
3. Twenty-eight days must elapse after the mailing of the estimated operating budget before the County Convention may vote on the appropriations for the ensuing budget period.
4. The County Convention must adopt its annual budget no later than September 1.
5. The final form of the County Budget is filed with the Secretary of State's office and the Commissioner of Revenue Administration no later than 30 days after the adopting of the budget.
6. The Commissioners must get authorization from the Executive Committee of the delegation to transfer budgeted amounts between any line items within any fund; any revisions that alter the total expenditures of any fund must be approved by the Executive Committee of the Delegation.
7. Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue Funds and Enterprise Fund. However, the County legally adopts only one budget for three funds.
8. Budget appropriations lapse at year end except for any outstanding encumbrances or approved appropriation carryovers.

(Continued)

COUNTY OF HILLSBOROUGH, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

9. Budgets for the General Fund and Special Revenue Funds (Deeds Surcharge) are adopted on a basis consistent with generally accepted accounting principles (GAAP) except for Human Services expenditures which are budgeted on the cash basis. Budgets for the Enterprise Fund are adopted on a basis which is not consistent with GAAP. The budget for the Enterprise Fund is prepared on the modified accrual basis while GAAP requires the full accrual basis.
10. Budgetary information presented in Exhibit C includes transfers authorized by the Executive Committee.

E. Deposits and Temporary Investments

Deposits

At year end the carrying amount of the County's deposits (cash and temporary investments) was \$19,727,970 and the bank balance was \$21,463,130. Of the bank balance, \$81,754 was covered by federal depository insurance and the balance was collateralized by U. S. Government securities held as pledged collateral (total of \$22,000,000).

For purposes of the statement of cash flows, all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased are considered to be cash equivalents.

Temporary Investments

Temporary investments consist of certificates of deposit and are reported at cost, which approximates market value.

The County Treasurer is authorized by State statutes and with the approval of the Commissioners to invest excess funds "in obligations of the U.S. Government, in the public deposit investment pool established pursuant to RSA 383:22, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the laws or in the State of New Hampshire or in national banks located within the State or the State of Massachusetts."

Public Deposit Investment Pool

The County participates in the New Hampshire Public Deposit Investment Pool established in accordance with N.H. RSA 383:22-24. Total County funds on deposit with the Pool at year end were \$3,187,963 and are reported as temporary investments on the General Fund. Based on GASB Statement No. 3, investments with the Pool are considered to be unclassified. At this time, the Pool's investments are limited to "short-term U.S. Treasury and U.S. Government Agency obligations, State of New Hampshire and New Hampshire municipal obligations, certificates of deposit from A1/P1-rated banks, money market mutual funds (maximum of 20% of portfolio), overnight to 30-day repurchase agreements (no limit, but collateral level at 102% in U.S. Treasury and Government Agency instruments delivered to the Custodian of the Pool) and reverse overnight repurchase agreements with primary dealers or dealer banks."

F. Inventories

Inventories are priced at lower of cost or market on the first-in, first-out basis. Inventories of the Enterprise Fund consist of supplies and food.

(Continued)

COUNTY OF HILLSBOROUGH, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

G. Accumulated Unpaid Vacation and Sick Pay

Statement 4 of the NCGA requires that the current and non-current portions of vacation liabilities be reported on the governmental fund and general long-term debt account group balance sheets respectively. Employees earn vacation time based on the provisions of various collective bargaining agreements. As any unused vacation pay is forfeited annually as of the employees' anniversary of hire date, no provision for accrued vacation pay is made in these statements.

In general, sick leave is accrued at the rate of one and one third days per month per employee. All sick leave earned and unused at December 31 is paid to employees in January of the following calendar year. The County accounts for sick leave in the General Fund on a "pay as you go" basis.

The Enterprise Fund (Hillsborough County Home) accrues accumulated unpaid sick pay and recognizes the expense in the period the pay is earned. The accumulated accruals at year end were \$121,811.

H. Total Columns (Memorandum Only) on Combined Statements

Total columns on the Combined Statements are captioned (Memorandum Only) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 - INDIVIDUAL INTERFUND RECEIVABLES AND PAYABLES

The balances at year end were:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 1,673,072	\$ 1,145,670
Special Revenue:		
Juvenile Incentive Funds	160,459	-
Deeds Surcharge Fund	<u>209,175</u>	<u>-</u>
Total Special Revenues	<u>369,634</u>	<u>-</u>
Capital Projects:		
County Capital Projects	645,621	-
Nursing Home Capital Reserves	<u>117,026</u>	<u>-</u>
Total Capital Projects	<u>762,647</u>	<u>-</u>
Enterprise Fund:		
Hillsborough County Home	-	1,672,077
Fiduciary:		
Agency Funds	<u>32,351</u>	<u>19,957</u>
Total	<u>\$ 2,837,704</u>	<u>\$ 2,837,704</u>

(Continued)

COUNTY OF HILLSBOROUGH, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

NOTE 3 - FIXED ASSETS

General Fixed Assets Account Group:

	Balance July 1	Additions	Retirements	Balance June 30
<u>Cost or Estimated Cost</u>				
Land and Improvements	\$ 76,724	\$ -	\$ -	\$ 76,724
Buildings and Improvements	27,667,031	21,173	-	27,688,204
Machinery and Equipment	2,393,759	224,946	-	2,618,705
Vehicles	35,348	-	-	35,348
Total Cost or Estimated Cost	<u>\$30,172,862</u>	<u>\$ 246,119</u>	<u>\$ -</u>	<u>\$30,418,981</u>

Enterprise Fund:

The following is a summary of proprietary fund property, plant and equipment:

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Depreciation</u>
Buildings and Improvements	\$ 7,142,364	(\$5,333,111)	\$ 1,809,253
Sewer	32,900	(32,900)	-
Equipment	<u>2,062,184</u>	<u>(1,603,614)</u>	<u>458,570</u>
Totals	<u>\$ 9,237,448</u>	<u>(\$6,969,625)</u>	<u>\$ 2,267,823</u>

Depreciation recognized on County Home fixed assets acquired through externally restricted intergovernmental grants has been closed to Contributed Capital: Intergovernmental.

NOTE 4 - CHANGES IN LONG-TERM DEBT

The following is a summary of long-term debt transactions of the County for the year:

Payable at July 1	\$5,600,000
New Bonds Issued	-
Bonds Retired	<u>(1,400,000)</u>
Payable at June 30	<u>\$4,200,000</u>

Long-term debt outstanding at June 30, 1999 comprises the following individual issues:

\$22,000,000 Bond, Dated August 15, 1996, Interest at 6.4%, Payable in Variable Annual Payments Until 2001.	<u>\$4,200,000</u>
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(Continued)

COUNTY OF HILLSBOROUGH, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

The debt service requirements of the County's outstanding bonds are as follows:

Year Ended <u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2000	\$1,400,000	\$227,500	\$1,627,500
2001	1,400,000	136,500	1,536,500
2002	<u>1,400,000</u>	<u>45,500</u>	<u>1,445,500</u>
Total	<u>\$4,200,000</u>	<u>\$409,500</u>	<u>\$4,609,500</u>

NOTE 5 - RESERVATIONS AND DESIGNATIONS OF FUND BALANCES

Reserved for Encumbrances

Encumbrances and designations of fund balances of the General and Special Revenue Funds are carried forward to the subsequent fiscal year. Encumbrances outstanding at year end are reported as reservations of fund balances since they do not yet constitute expenditures or liabilities.

General Fund

General Government	\$ 113,843
Public Safety	474,237.
Human Services	3,223,339
Nursing Home	<u>72,639</u>
Total	<u>\$3,884,058</u>

Designated for Specific Capital Projects

Capital Projects Fund fund balance designated for specific capital project expenditures in future years by the Capital Projects fund.

County Capital Projects	\$645,621
Nursing Home Capital Reserve	<u>117,026</u>
Total	<u>\$762,647</u>

Designated for Specific Purposes

Special Revenue Funds fund balances designated for the use of the fund as follows:

Juvenile Incentive Fund	\$90,016
Deeds Surcharge Fund	<u>208,409</u>
Total	<u>\$298,425</u>

(Continued)

COUNTY OF HILLSBOROUGH, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

NOTE 6 - BUDGETED DECREASE IN FUND BALANCE

The budgeted decrease (\$1,644,973) in General Fund fund balance on Exhibit C represents (\$1,000,000) to reduce the current year's tax rate and carryover encumbrances approved from the prior year.

NOTE 7 - PENSION FUND

Plan Description - Substantially all County employees participate in the State of New Hampshire Retirement System (the System), a cost-sharing multiple-employer defined benefit public employee retirement system (PERS). All County full-time employees are eligible to participate in the System. The System is divided into two employee groups: Group I which includes all employees except fire fighters and police officers and Group II which is for fire fighters and police officers (including County Sheriff's Departments). The New Hampshire Retirement System issues annually a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the New Hampshire Retirement System, 4 Chenell Drive, Concord, NH.

Group I employees who retire at or after age 60 but before age 65 are entitled to retirement benefits equal to 1.667% of the average of their three highest paid years of compensation, multiplied by their years of service. At age 65, the benefit is recalculated at 1.50% of AFC multiplied by their years of service credit. Earlier retirement allowances at reduced rates are available after age 50 with 10 years of service. Benefits fully vest upon reaching 10 years of service or attaining age 60.

Group II employees who attain age 45 with 20 years or more of service are entitled to retirement benefits equal to 2.5% of the average of their three highest paid years of service, multiplied by their years of service, not to exceed 40. Benefits vest ratably beginning after 10 years of service.

The System also provides death and disability benefits. Cost-of-living increases have been periodically granted to retirees by the State Legislature.

Funding Policy - The System is funded by contributions from both the employees and employers. Group I employees are required by State statute to contribute 5.0 percent of gross earnings. Group II employees are required to contribute 9.3 percent of their gross earnings. The employer must, under the same statute, contribute monthly at an actuarially determined rate. The current rates are 3.14% (2.18% for teachers, 2.48% for police officers and 4.87% for firefighters) of covered payroll. The contribution requirement for the year ended was \$1,721,133 which consisted of \$766,657 from the County and \$954,476 from employees. The County's contributions to the System for the years ended June 30, 1998 and 1997 were \$761,782 and \$563,862, which were equal to the amounts required under State statute to be contributed for each year.

NOTE 8 - CONTINGENT LIABILITIES - FEDERAL ASSISTANCE

The County participates in a federally assisted contract for services with the Department of Health and Human Services Medicaid (Title XIX) - through the New Hampshire Department of Health and Human Services.

COUNTY OF HILLSBOROUGH, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
(Continued)

The contract is subject to program compliance audits by the grantors or their representatives. The audits of the contract for or including the year have not yet been reviewed by the grantor. Accordingly, the County's compliance with applicable contract requirements will be established at some future date after the grantor's review. The amount if any, of expenditures which may be disallowed by the contracting agencies cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

NOTE 9 - CONTINGENCY - LITIGATION

There are lawsuits pending in which the County is involved. The County generally follows the practice of recording liabilities resulting from claims and legal actions only when they become fixed or determinable in amount.

NOTE 10 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County, along with numerous other municipalities in the State, is a member of three public entity risk pools in the State currently operating as a common risk management and insurance program for which all political subdivisions in the State of New Hampshire are eligible to participate. The pools provide coverage for workers' compensation, unemployment and property liability insurance. The County pays an annual premium to the pools for its property liability coverage.

NOTE 11 - DEFICIT RETAINED EARNINGS

The County intends to eliminate the deficit retained earnings in the Enterprise Fund (Nursing Home) from anticipated increased revenues in the future from an expected change in the computation of the Medicaid reimbursement rates.

NOTE 12 - YEAR 2000 COMPLIANCE

Hillsborough County is currently in the final stages of updating the hardware county wide. As of this moment in time all desktop systems as well as file servers that are involved in the accounting system (Compusense) have been upgraded and are Y2K compliant.

SUPPORTING SCHEDULES

GENERAL FUND

COUNTY OF HILLSBOROUGH, NEW HAMPSHIRE
GENERAL FUND
SCHEDULE OF REVENUES COMPARED TO BUDGET
(NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 1999

	Adopted Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Taxes			
County Taxes	\$33,751,589	\$33,751,589	\$ -
Interest on County Taxes	-	366	366
Total Taxes	33,751,589	33,751,955	366
 House of Corrections	 6,487,326	 7,012,179	 524,853
 Charges for Services			
Register of Deeds	2,560,222	3,160,039	599,817
Sheriff's Department Fees	507,644	926,607	418,963
County Attorney	92,505	70,423	(22,082)
Bailiffs	696,130	432,952	(263,178)
Total Charges for Services	3,856,501	4,590,021	733,520
 Sale of Property	 650,000	 -	 867,223
 Rent			
Building Rental	175,000	158,300	(16,700)
Old Complex Rental	100,000	234,572	134,572
Total Rent	275,000	392,872	117,872
 Interest			
Earnings on Investments	850,000	960,457	110,457
 Miscellaneous			
Other	30,000	705,698	675,698
Worker's Compensation Refunds	-	6,975	6,975
Unemployment Compensation Refunds	7,500	4,129	(3,371)
Total Miscellaneous	37,500	716,802	679,302
 Total Revenues	45,907,916	47,424,286	3,033,593
 Other Financing Sources			
Operating Transfers In:			
From Nursing Home Capital Projects	645,621	-	(645,621)
From County Nursing Home	-	336,012	336,012
Total Other Financing Sources	645,621	336,012	(309,609)
Total Revenues and Other Financing Sources	\$46,553,537	\$47,760,298	\$2,723,984

COUNTY OF HILLSBOROUGH, NEW HAMPSHIRE
GENERAL FUND
SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL
(NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<u>General Government</u>			
County Commissioners (Elected)	\$111,662	\$68,762	\$42,900
Prior Year's Encumbrances	8,829	18,704	(9,875)
County Business Office	323,543	313,466	10,077
Prior Year's Encumbrances	2,189	6,935	(4,746)
Human Resources	69,441	63,385	6,056
Prior Year's Encumbrances	354	87	267
Central Data Processing	258,635	257,525	1,110
Prior Year's Encumbrances	68,088	54,132	13,956
County Attorney	2,402,411	2,483,934	(81,523)
Prior Year's Encumbrances	3,491	21,200	(17,709)
Register of Deeds	1,355,145	1,182,877	172,268
Prior Year's Encumbrances	246	2,883	(2,637)
Sheriff's Department	2,125,819	2,080,583	45,236
Prior Year's Encumbrances	18,081	22,714	(4,633)
Bailiffs	506,865	473,069	33,796
Special Deputies	191,862	80,833	111,029
Prior Year's Encumbrances	-	3,424	(3,424)
Medical Referee	128,000	142,102	(14,102)
Courthouse	215,644	210,453	5,191
Prior Year's Encumbrances	67,626	3,800	63,826
Cooperative Extension Service	472,601	469,441	3,160
Natural Resources Conservation	40,476	41,183	(707)
Prior Year's Encumbrances	-	918	(918)
Manchester Law Library	36,005	33,062	2,943
County Convention	92,387	74,397	17,990
Prior Year's Encumbrances	77	2,423	(2,346)
County Complex - Goffstown	228,180	192,214	35,966
Prior Year's Encumbrances	-	16,686	(16,686)
Contingency	1,301,421	-	1,301,421
Total General Government	<u>\$10,029,078</u>	<u>\$8,321,192</u>	<u>\$1,707,886</u>

(Continued)

COUNTY OF HILLSBOROUGH, NEW HAMPSHIRE
GENERAL FUND
SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL
(NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED JUNE 30, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Public Safety</u>			
House of Corrections	\$11,910,660	\$10,388,219	\$1,522,441
Prior Year's Encumbrances	256,420	148,740	107,680
Total Public Safety	12,167,080	10,536,959	1,630,121
<u>Human Services</u>			
Human Services Assistance	22,767,000	12,719,591	10,047,409
Prior Year's Encumbrances	218,874	3,328,826	(3,109,952)
Administration	297,054	276,083	20,971
Prior Year's Encumbrances	698	-	698
Total Human Services	23,283,626	16,324,500	6,959,126
<u>Debt Service: Principal</u>	1,400,000	1,400,000	-
<u>Debt Service: Interest</u>			
Interest on Long-Term Debt	317,800	317,800	-
Interest on Tax Anticipation Notes	264,936	195,233	69,703
Total Interest	582,736	513,033	69,703
<u>Capital Outlay</u>	96,500	96,500	-
Total Expenditures	47,559,020	37,192,184	10,366,836
<u>Other Financing Uses</u>			
Operating Transfers Out:			
To County Nursing Home2	639,490	-	639,490
Total Other Financing Uses	639,490	-	639,490
Total Expenditures and Other Financing Uses	\$48,198,510	\$37,192,184	\$11,006,326

